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1993

ANNUAL REPORTS

OF THE TOWN OF

GREENLAND

NEW HAMPSHIRE



FOR THE FISCAL YEAR ENDING DECEMBER 31

1993

AS COMPILED BY THE TOWN OFFICERS

TOWN OF GREENLAND

Town Office (431-7111)	Office Hours	Mon Tue-Fri Jul&Aug. Closed	12:00AM-8:00PM 9:00AM-4:30PM Thursdays
Selectmen Building Inspector (436-2594 Home phone)	Meetings	1st/2nd/3rd/4th Wed Every Wed	8 PM 7:30 PM
Police Department (431-5321)	Office Hours	Mon-Fri	8:00AM-2:00PM
Weeks Library (436-8548)	Hours	Mon Wed-Fri Sat	10:00AM-8:00PM 10:00AM-6:00PM 10:00AM-4:00PM
Trustees	Meetings Library	3rd Tuesday	10:00AM
Fire Department (436-5553)	Meetings FD	2nd/3rd/4th Tue	7:30PM
Greenland School (431-6723)	Office Hours	Mon-Fri	8:00AM-3:00PM
School Board Superintendent's Off (964-5153)	Meetings School	3rd Monday	6:30PM
Planning Board	Meetings Town Off	3rd Thursday	7:30PM
Recreation Commission	Meetings Town Off	2nd Monday	6:30PM
Conservation Comm.	Meetings Town Off	2nd Monday	7:30PM
Board of Adjustment	Meetings Town Off	As needed/Posted	
Budget Committee	Meetings School	As needed/Posted	
Mosquito Control Comm.	Meetings	As needed/Posted	
Trustees of Trust Fund	Meetings	As needed/Posted	
Health Officer (433-3169)			
Animal Control Officer (431-5321)			
Supervisors/Checklist Time & Dates published in local paper			
Recycling [drop off center town office parking lot]	1st & 3rd Saturdays	8:00AM-NOON	
Town Dump (RESIDENTS ONLY/PERMIT REQUIRED)	Wednesday Saturday	12:00AM-5:00PM 7:00AM-5:00PM	

NOTICE: ALL DOGS MUST BE LICENSED ANNUALLY BY APRIL 30TH.

ANNUAL REPORTS

OF THE TOWN OF

GREENLAND

NEW HAMPSHIRE



FOR THE FISCAL YEAR ENDING DECEMBER 31

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AS COMPILED BY THE TOWN OFFICERS

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TOWN OFFICERS

Moderator

David L. Richards Term expires 1994

TOWN CLERK - TAX COLLECTOR

Shirley G. Hoonhout Term Expires 1994

DEPUTY TOWN CLERK - TAX COLLECTOR

Joan Dowling

BOARD OF SELECTMEN

Clifton H. Stickney	Term Expires 1995
James J. Wilbur	Term Expires 1996
Richard H. Rugg	Term Expires 1994

SELECTMAN'S SECRETARY

(Vacant)

TREASURER

Sandra Trull-Smith - Term Expires 1994

SUPERVISORS OF THE CHECKLIST

Frances Thompson	Term Expires 1998
Pauline Evans	Term Expires 1994
William Eckhart, Chair.	Term Expires 1996

NH State Senate (District 24)

Sen. Burton Cohen (431-0066)

REPRESENTATIVE TO THE GENERAL COURT

Rep. David Richards (436-9174)

(District 23)

HIGHWAY AGENT

David Bourassa

BOARD OF ADJUSTMENT

Robert Parsons	Appointment Ends 1995
Donald Cook	Appointment Ends 1996
Gregg Robbins	Appointment Ends 1994
Donald Ladd, Chair.	Appointment Ends 1994
Andrew Fay	Appointment Ends 1995
Everett Street	Alternate
Paul Sanderson	Planning Board Rep.

PLANNING BOARD

Harry Dowling	Term Expires 1996
Michael Griffin	Term Expires 1996
Paul Sanderson	Term Expires 1995
Louis Neron	Term Expires 1995
Richard K. Wilson	Term Expires 1994
Thomas Brackett, Chair.	Term Expires 1994
James J. Wilbur	Selectman Rep.

TRUSTEE OF TRUST FUNDS

William D. Covey	Term Expires 1995
Duncan Brackett	Term Expires 1996
Robert F. Parsons	Term Expires 1994

LIBRARY TRUSTEES

Douglas Lovejoy-Carter	Apt. Expires 1994
James Rolston	Resigned
Pat Wolfe	Term Expires 1995
Trudy Beck	Term Expires 1994

CONSERVATION COMMISSION

Charles H. Cummings	Appointment Ends 1996
Alison Brackett	Appointment Ends 1995
John Weeks	Appointment Ends 1996
Cici Underwood	Appointment Ends 1994
Frank Graf, Chair.	Appointment Ends 1994

RECREATION COMMISSION

Ronald Meyer	Appointment	Ends	1995
William Shupe	Resigned		
Robert Krasko, Chair.	Appointment	Ends	1995
William Lowery	Appointment	Ends	1996
Pat Roberts	Appointment	Ends	1994
Bruce Carrier	Appointment	Ends	1994

BUDGET COMMITTEE

Bruce Dearborn	Term Expires	1996
Mark Fleming	Term Expires	1996
Harry Dowling	Term Expires	1995
Ruth Murphy, Chair.	Resigned	
Maurice Mayo, Chair.	Term Expires	1995
Rebecca Thompson	Term Expires	1996
Margaret Meyer	Term Expires	1994
Hobb Lyndes	Term Expires	1994
Anne Neron	Term Expires	1994
Robert Bourcier	Appointment	Ends 1994
Clifton Stickney	Selectman Rep.	
Margaret Felton	School Board Rep.	

MOSQUITO CONTROL COMMISSION

Natalie Fernald	Appointment	Ends	1995
Howard Johnson	Appointment	Ends	1996
Edith Lovering, Chair.	Appointment	Ends	1994

BUILDING INSPECTOR

Franklin Beck

TOWN COUNSEL

William Briggs

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

Richard Rugg

RECYCLING COMMITTEE

Richard Carlin, Chairman

ROCKINGHAM PLANNING COMMISSION

Richard Rugg - Frank Graf

CHIEF OF POLICE

Scot Blanchard

PATROLMEN

Robert E. Hoxie, Sgt

Roy Sherman

Michael Hunkins

Victor Voglino

SPECIAL OFFICERS

Brad Hutchins

John Chase

Richard Wood

DOG OFFICER

Michael Hunkins

HEALTH OFFICER

Wallace Berg

GREENLAND VOLUNTEER FIRE DEPARTMENT

A. Duncan Brackett, Chief

Ron Hussey, Dep. Chief

Chip Hussey, Dep. Chief

Sue Eaton, Sec/Treasurer

CIVIL DEFENSE DIRECTOR

Kenneth Fernald

FOREST FIRE WARDEN

A. Duncan Brackett

DEPUTY FOREST FIRE WARDEN

Violet Chisholm

TOWN ELECTION AND MEETING 1993
March 9th and March 13th

Meeting called to order at 10 AM by Moderator D. Richards. Cub Scout members Joshua Hussey, Nick Strong and Douglas Miller led the Pledge of Allegiance, with Rev. Lovejoy-Carter leading the meeting in prayer.

School Moderator Paul Sanderson announced a change in school meeting date, due to serious storm predicted.

Moderator Richards reminded all present of rules of meeting.

Results of the March 9th Election were read:

Arts. 1 & 2

1. Placement of 'Building' in Zoning code to application and permits
Yes - 258 No - 59
2. Amend Art II to include new definitions
Yes - 259 No - 64
3. Amend Sec. 1-E of Art. IV to expand list of permitted home occupations and special development criteria
Yes - 257 No - 96
4. Delete Item 1-I of Art. V to integrate limited comm. district into regular commercial district
Yes - 232 No - 84
5. Amend Section 1, Item H-3, Art. V, to 162 sq. ft. or 9' x 18', for parking space for condo housing, lodging houses, apartment houses and

hotels

Yes - 250

No - 76

6. Amend Section 3-G, of Art. V to 400 sq. ft. of floor space for commercial enterprises

Yes - 229

No - 94

7. Amend Art. VIII (Aquifer Protection District) to reference nitrate-nitrogen concentration for Fed. Safe drinking water act.

Yes - 273

No - 46

8. Amend the growth control ordinance (Art X) and recodify the remaining sections

Yes - 200

No - 46

9. Amend Art. XI to spell out what is required as part of residential Occupancy/Use and non-residential Occupancy/Use permit.

Yes - 285

No - 46

Town Officers

Selectman - James J. Wilbur - 3 years

Treasurer - Sandra Trull-Smith - 1 year

Library Trustee - James G. Rolston - 3 years

Trustee of Trust Funds -

A. Duncan Brackett - 3 years

Planning Board member -

Harry Dowling - 3 years

Michael Griffin - 3 years

Budget Committee member -

Bruce Dearborn - 3 years

Rebecca J. Thompson - 3 years

Mark Fleming - 3 years

School Board member -

Margaret B. Felton - 3 years

Town and School Officials present were sworn in by Moderator Richards.

- Art. 3. Motion by C. Stickney, seconded by C. Scherer to fix salaries and raise and appropriate \$48,611.00 in payment of salaries and commissions.

Motion passed voice vote

- Art. 4. Motion by C. Stickney, seconded by H. Dowling to raise and appropriate \$1,013,443.00 to defray town charges for 1993.

Motion to amend by E. Lovering, seconded by K. Hart to add an additional \$25,280 for mosquito control.

58 - Yes 27 - No

Amended article of \$1,038,723.00 passed by show of hands.

- Art. 5. Motion by R. Rugg, seconded by D. Brown, to authorize Selectmen to borrow money on short term notes in anticipation of taxes.

Motion passed voice vote

- Art. 6. Motion by R. Hussey, seconded by R. Hazzard that the town appropriate a sum not to exceed \$28,142.00 for a lease/purchase agreement to replace fire dept. breathing apparatus.

Motion passed voice vote

- Art. 7. Motion by J. Wilbur, seconded by M. Boardman that the town grant a discount on payment of property taxes of 3% 14 days and 1% 30 days of postmark

Motion passed voice vote

- Art. 8. Motion by R. Rugg, seconded by J. Rolston that this Art. for \$7,000 for preservation of town records by

passed over.

(Not recommended by Budget Com)
Motion to pass over passed -
Voice Vote

Art. 9. Motion by C. Stickney, seconded by J. Hurst, that town authorize selectmen to convey real estate acquired by town by tax collector deed by advertising sealed bids or in such manner as is just and appropriate.

Motion passed voice vote

Art.10. Motion by R. Krasko, seconded by P. Rowe that the town raise a sum not to exceed \$2,231 for resurfacing and repairing Caswell field tennis courts.

(Not recommended by Budget Com)
Motion defeated voice vote

Art.11. Motion by R. Rugg, seconded by L. Preston, that the town authorize trustees of cemetery trust funds to set appropriate fees for purchase of burial plots, and perpetual care services. Fee schedule to be filed with town clerk.

Motion passed voice vote

Art.12. Motion by J. Wilbur, seconded by S. Blanchard that Selectmen, road agent and Planning Board Chairman by authorized to accept as town roads any road completed during year and deeded to town, approved by Selectmen, road agent and Planning Board Chairman and recorded with town clerk.

Motion passed voice vote

Art.13. Motion by P. Rowe, seconded by M. Felton that the town adopt drug-free school zone and record the location

and boundaries of such zones as per
RSA 193-B.

Motion passed voice vote

Art.14. Motion by R. Rugg, seconded by V. Chisholm that the town authorize Selectmen to apply for accept and expend money from State, Federal or other governmental units or private source which becomes available during year as per RSA 31:95-B.

Motion passed voice vote

Art.16. Motion by R. Carlin, seconded by C. Cummings that town vote to raise not more than \$8,500 to continue recycling of solid waste. Selectmen to expend funds for program from May 1993 to April 1994 and for town to create the 'Recycling Committee'.

(Not recommended by budget com)

Motion passed voice vote

Art.15. Motion by J. Rolston, seconded by J. Hurst that the town authorize trustees of library to apply for, accept and expend without further action by town meeting, money from state, federal or other governmental unit or private source which becomes available during year, per RSA 202-A:4-C

Motion passed voice vote

Art.17. Motion by J. Brackett, seconded by J. Hurst that the town authorize the Board of Selectmen to accept on behalf of the town gifts, legacies and devices made to the town in trust for any public purpose as permitted by RSA 31:19.

Motion passed voice vote

Art.18. Motion by F. Graf, seconded by B. Wilson that the town appropriate a sum not to exceed \$2,000 for constructing a walking trail on Weeks Brick House land, through easement granted to town of Greenland.
(Not recommended by budget com)
Motion denied voice vote

Art.19. Motion by R. Barnes, seconded by M. Boardman, that the town raise not more than \$2,000 to improve condition of existing old cemeteries of Greenland.
(Not recommended by budget com)
40 - Yes 36 - NO
Motion passed hand vote

Art.20. Motion by R. Rugg, seconded by D. Brown to pass over Art. 20 to appropriate \$1,000 to support the NHSPCA.
(Not recommended by budget com)
Motion to pass over passed
voice vote

Art.21. Roy Chisholm recognized for his years of service as Fire Warden to the Town of Greenland.

Motion to adjourn by R. Rugg, seconded by P. Caswell.

Meeting adjourned at 11:45 AM.

Respectfully submitted,
Shirley G. Hoonhout, Town Clerk

ESTIMATED EXPENDITURES FOR
TOWN OFFICERS' SALARIES 1993

Selectmen, Chairman	\$3,000
Selectmen, 2 @ \$2,500	5,000
Selectmen's Clerk Sec.	10,400
Town Clerk	11,500
Town Clerk Commissions	5,500
Tax Collector	7,000
Supervisors	800
Sec/Treasurer Trust Funds	300
Dep. Town Clerk/Tax Collector	10,693
Health Officer	500
Town Treasurer	<u>1,000</u>
	\$55,693

ACTUAL EXPENDITURES FOR
TOWN OFFICERS' SALARIES 1993

Selectmen, Chairman	\$3,000
Selectmen, 2 @ \$2,500	5,000
Selectmen's Clerk Sec.	10,400
Town Clerk	10,000
Town Clerk, Commissions	5,292
Tax Collector	6,000
Supervisors	800
Sec/Treasurer Trust Funds	300
Dep Town Clerk/Tax Collector	10,069
Health Officer	500
Town Treasurer	<u>1,000</u>
	\$52,361

TAX YEAR 1993
SUMMARY INVENTORY OF VALUATION
Town of Greenland in Rockingham County

C E R T I F I C A T E

This is to certify that the information in this report was taken from official records and is correct to the best of our knowledge and belief. RSA 21-J:34.

/s/ Richard H. Rugg) Selectmen of
/s/ Clifton H. Stickney) Greenland
) July. 30, 1993

Current Use 3626.58 acres \$500,823
Residential 1495.99 " 70,430,477
Commercial/Ind. 661.89 " 13,742,900
Total of tax. land 5784.46 " 84,674,200

Value of Buildings Only

Residential	\$116,951,700
Manuf. housing as defined	
in RSA 674:31	89,900
Commercial/Industrial	34,773,700
Total of tax. buildings	151,815,300
Public Utilities - Gas	306,300
- Electric	4,338,700
Valuation before exemptions	241,134,500
Blind Exemp. Number 1 \$15,000	15,000
Elderly Exemp. Number 20	
\$1,140,000	1,140,000
Total \$ Amt. of Exemptions	1,155,000
Net valuation on which the tax	
rate is computed	239,979,500

Utility Summary

Public Service Co. of NH	4,245,400
Northern Utilities	162,400
Granite State Gas Transmission	143,900

Canal Electric Co.	6,200
Connecticut Light/Power	3,700
EAU Power Corp.	10,400
Hudson Light/Power Co.	100
Mass Municipal	24,800
Montaup Electric Co.	5,000
New England Power Co.	8,500
NH Electric Corp.	3,500
Public Service Co. of NH	14,700
Taunton Munic Light	200
United Illuminating Co.	16,000
Vermont Electric Gen/Trans.	200
TOTAL	4,645,000

Elderly Exemption Count

Number of Individuals applying for elderly Exemp. '93	5 at \$20,000
	4 at 40,000
	11 at 80,000
Number of Individuals granted an Elderly Exemp. '93	5 at \$20,000
	4 at 40,000
	11 at 80,000
TOTAL	\$1,140,000

Current Use Report

	<u># of acres</u>
Farm Land	928.20
Forest Land	2,218.59
Unproductive Land	78.30
Wet Land	167.04
Discretionary Easement	247.00
Total # of acres exempt. under current use	3,626.58
Total # of acres taken out of current use	15.472

STATEMENT OF APPROPRIATIONS
TAXES ASSESSED FOR THE YEAR 1993
of the
TOWN OF GREENLAND, NH
Rockingham County

C E R T I F I C A T E

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. RSA 21-J:34.

Date: March 13, 1993

/s/ Richard H. Rugg) Selectmen
/s/ Clifton H. Stickney) of
) Greenland, NH

General Government

Executive	42,260
Election, Registration & Vital Statistics	26,706
Financial Administration	25,905
Legal Expense	19,000
Personnel Administration	23,240
Planning and Zoning	10,650
General Government Building	18,250
Cemeteries	11,300
Insurance	52,150
Advertising & Regional Assoc.	3,414
Other General Government	47,000
Police	248,579
Ambulance	4,000
Fire	51,675
Emergency Planning	1,000
Highways and Streets	140,000
Street Lighting	15,100

Solid Waste Collection	35,400
Solid Waste Disposal	135,744
Pest Control	4,500
Health Agencies & Hospitals	14,506
Health Administration	700
Other Health Programs	25,280
Direct Assistance	18,000
Other programs	8,500
Parks & Recreation	31,200
Library	58,950
Patriotic Purposes	2,975
Conservation Adv. & Misc.	500
Interest on TAN	10,000
<u>Capital Outlay</u>	
Fire Dept. Breathing Apparatus Art #6	28,142
Care of Abandoned Cemeteries Art #19	2,000
Recycling - Art. #17	8,500
Pay to other Governments	850
TOTAL APPROPRIATIONS	1,125,976

SOURCES OF REVENUE

Taxes

Interest and Penalties on taxes	13,500
Land Use Change Tax	10,000
Yield Taxes	100

Intergovernmental Revenues - State

Shared Revenues	27,000
Highway Block Grant	34,418
Other (incl. Railroad Tax)	550

Licenses and Permits

Motor Vehicle Permit Fees	260,000
Bus. Licenses & Permits	5,000
Other Licenses, Permits & Fees	3,415

Charges for Services

Income from Departments	4,100
Other Charges	4,500

Miscellaneous Revenues

Interest on Investments	20,000
Sale of Town Property	500
Other	<u>16,780</u>

TOTAL REVENUES AND CREDITS \$380,363

SCHEDULE OF TOWN PROPERTY

As of December 31, 1993

<u>Description</u>	<u>Value</u>
Town Hall, Land & Buildings	\$1,135,000
Furniture and Equipment	39,500
Libraries, Land & Buildings	188,000
Furniture and Equipment	20,000
Police Department, Land & Bldgs.	60,000
Equipment	11,600
Fire Dept., Land & Bld. see town hall	
Equipment	510,000
Highway Dept., Land & Buildings	95,000
Equipment	32,500
Parks, Commons & Playgrounds	229,700
Schools, Land & Bldg., Equipment	3,596,700
Veterans Building	120,000
Town Dump, Building & Equipment	150,000
Cemeteries	305,000
All other Property & Equipment	324,300
Total	\$6,817,300

ANNUAL CITY/TOWN FINANCIAL REPORT
RSA Chapter 21-J
For the Year Ending December 31, 1993

General Fund Revenue from Taxes

Property taxes	3,311,498
Land use change taxes	13,350
Yield taxes	88
Other taxes	223,373
Interest & Penalties	54,176
TOTAL	3,884,828

Revenues for education purposes

Business licenses and permits	7,084
Motor vehicle permit fees	267,238
Other licenses, permits, & fees	3,982
TOTAL	278,968

Revenue from State of New Hampshire

Shared revenue block grant	59,171
Highway block grant	34,419
Other - roads tolls, Resource Forest Fire, Court (RR Revenue Dist.), FEMA State share	4,054
TOTAL	98,213

Revenue from charges for services

Income from departments	4,570
Other charges	1,730
TOTAL	6,300

Revenue from disc. sources

Sale of municipal property	737
Interest on investments	7,568
Rents of property	1,040
Fines and forfeits	585
Ins. dividends & reimbursements	4,566
Other misc. sources	11,171
TOTAL	25,667

TOTAL REVENUES FROM ALL SOURCES 4,293,976

EXPENDITURES

General Government

Executive	45,123
Election, regist., vital statistics	29,934
Financial administration	27,757
Legal expense	9,628
Personnel administration	20,040
Planning & zoning	8,144
General government building	22,556
Cemeteries	10,875
Ins. not otherwise allocated	42,596
Adv. & regional association	3,404
Other general government	57,829
TOTAL	277,886

Public Safety

Police	243,379
Ambulance	1,379
Fire	47,136
Emergency management	120
TOTAL	292,014

Highways and streets

Administration	17,647
Highways and streets	136,790
Street lighting	15,941
TOTAL	170,378

Sanitation

Solid waste collection	40,176
Solid waste disposal	118,467
TOTAL	159,236

Health

Administration	534
Pest control	4,220
Health agencies & hospitals	14,506
Other health	25,280
TOTAL	44,540

<u>Welfare</u>	
Direct assistance	13,473
Other welfare	8,547
TOTAL	22,020
 <u>Culture and Recreation</u>	
Parks and recreation	28,371
Library	58,950
Patriotic purposes	3,026
TOTAL	90,347
 Conservation & Natural Resources	28
 <u>Debt service</u>	
Int. on tax anticipation notes	19,587
 <u>Capital outlay</u>	
Improvements other than buildings	36,969
 <u>Payments to other governments</u>	
Taxes paid to county	247,836
Taxes paid to school district	2,580,311
Pmts. to other governments	602
TOTAL	2,828,749
 TOTAL EXPENDITURES	3,941,754

1993 RATE OF TAXATION

Town	\$3.51
School	11.29
County	1.02
Total per 1000 evaluation	\$15.82

I. R. Lebel

CERTIFIED PUBLIC ACCOUNTANT

54 COURT STREET - PORTSMOUTH, NEW HAMPSHIRE 03801
TEL. (603) 436-8110

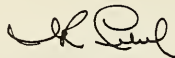
Board of Selectmen
Town of Greenland
Greenland, NH 03840

We have audited the combined financial statements of the Town of Greenland, New Hampshire, and its combining and individual fund financial statements as of and for the year ended December 31, 1992. In planning and performing our audit, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, and not to provide assurance on the internal control structure. However, we did not note any matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control system that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the information and use of the Board of Selectmen, Officers, and management. This restriction is not intended to limit the distribution of this report which, upon acceptance, is a matter of public record.



I. R. Lebel
Certified Public Accountant

May 6, 1993

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TOWN OF GREENLAND

GREENLAND, NEW HAMPSHIRE

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REPORT ON EXAMINATION OF FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1992

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TOWN OF GREENLAND, NEW HAMPSHIRE

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I. R. Lebel

CERTIFIED PUBLIC ACCOUNTANT

54 COURT STREET - PORTSMOUTH, NEW HAMPSHIRE 03801
TEL. (603) 436-8110

INDEPENDENT AUDITOR'S REPORT

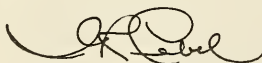
Board of Selectmen
Town of Greenland
Greenland, NH 03840

I have audited the accompanying combined financial statements of the Town of Greenland as of and for the year ended December 31, 1992, as listed in the table of contents. These financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The Town has not maintained a record of its general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not presented in the financial report.

As discussed in Note 4, audit procedures have identified that the town is in a significant deficit position. This event, when considered in the aggregate, and in assessing the town's ability to continue to meet its obligations and function as a going concern, was not deemed to be a factor that would impair its ability to discharge its obligations due to the town's ability to raise funds via taxation.



In my opinion, the combined financial statements referred to above present fairly the financial position of the Town of Greenland at December 31, 1992, and the results of its operations and the changes in financial position of its proprietary fund types and similar Trust Funds for the year then ended, in conformity with generally accepted accounting principles. Also, in my opinion, the combining and individual fund financial statements referred to above present fairly the financial position of the individual funds of the Town of Greenland at December 31, 1992, their results of operations, and the changes in financial position of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

May 6, 1993

TOWN OF GREENLAND, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES & ACCOUNT GROUPS
DECEMBER 31, 1992

	FUND TYPES			FUND TYPES		GROUP		TOTALS	
	Special		Trust and Agency	General		TOTALS			
	General	Revenue		Long-Term	Debt	(MEMORANDUM ONLY) 1992	1991		
ASSETS									
Cash	\$ 428,536	\$ 824	\$ 38,377	\$		\$ 467,737	\$ 514,313		
Investments - at cost (Mkt. \$115,740)									
Taxes receivable			99,385			99,385	95,137		
Unredeemed	195,863								
Uncollected	513,894								
Tax decayed property	5,332					195,863	252,435		
Elderly lien receivable	15,538					513,894	443,615		
Intergovernmental grant receivable						5,332	2,940		
Amount to be provided for retirement of long-term debt						15,538	10,047		
						-0-	28,203		
						40,000	80,000		
TOTAL ASSETS	\$1,159,163	\$ 824	\$137,762			\$1,337,749	\$1,426,710		
LIABILITIES									
Due to school district	\$1,318,311	\$	\$ -0-	\$		\$1,318,311	\$1,421,235		
Accounts payable	3,415		303			3,718	313		
Settlement due PSCH (Note 3)						40,000	80,000		
TOTAL LIABILITIES	1,321,726	-0-	303			1,362,029	1,501,548		
FUND EQUITY									
Unappropriated fund									
Balance (deficit)	(252,093)	824				(251,269)	(326,470)		
Unexpendable trust principal			112,908			112,908	108,974		
Expendable trust income			24,551			24,551	27,577		
Reserved fund balance (Note 3)	89,530					89,530	115,081		
TOTAL FUND EQUITY (DEFICIT)	(162,563)	824	137,459			(24,280)	(74,838)		
TOTAL LIABILITIES AND FUND EQUITY	\$1,159,163	\$ 824	\$137,762			\$1,337,749	\$1,426,710		

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF GREENLAND, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	General	Special Revenue	Expendable Trusts	1992	1991
<u>REVENUES</u>					
Taxes	\$3,464,435	\$	\$	\$3,464,435	\$2,989,542
State sources	93,536			93,536	84,218
Federal sources	-0-			-0-	28,203
Local sources	294,792	2,711	9,409	306,912	306,101
TOTAL REVENUES	3,852,763	2,711	9,409	3,864,883	3,408,064
<u>EXPENDITURES</u>					
General government	282,820		9,879	292,699	314,854
Public safety	285,657			285,657	278,661
Highways & streets	129,610			129,610	169,916
Sanitation	152,890			152,890	158,684
Health & welfare	57,526			57,526	56,186
Parks & recreation	30,677			30,677	33,991
Debt service	32,542			32,542	64,285
Capital outlay & special warrants	19,748			19,748	10,113
Library		65,355		65,355	62,271
School District	2,537,111			2,537,111	2,080,235
County	212,844			212,844	197,826
Other	1,235		365	1,600	1,546
TOTAL EXPENDITURES	3,742,660	65,355	10,244	3,818,259	3,428,568
Excess (Deficiency) of revenues over expenditures	110,103	(62,644)	(835)	46,624	(20,504)
<u>OTHER FINANCIAL SOURCES (USES)</u>					
Operating transfers-in	-0-	57,338	-0-	57,338	55,456
Operating transfers-out	(55,147)		(2,191)	(57,338)	(55,456)
TOTAL OTHER FINANCING SOURCES (USES)	(55,147)	57,338	(2,191)	-0-	-0-
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	54,956	(5,306)	(3,026)	46,624	(20,504)
FUND BALANCE BEGINNING	(217,519)	6,130	27,577	(183,812)	(163,308)
FUND BALANCE ENDING	\$ (162,563)	\$ 824	\$24,551	\$ (137,188)	\$ (183,812)

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1992

	GENERAL FUND			SPECIAL REVENUE FUND TYPES		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes						
State sources	\$3,381,974	\$3,464,435	\$ 82,461	\$	\$	\$
Federal sources	87,265	93,536	6,271			
Local sources	---	---	---	-0-	2,711	2,711
	287,255	294,792	7,537			
TOTAL REVENUES	<u>3,756,494</u>	<u>3,852,763</u>	<u>96,269</u>	<u>-0-</u>	<u>2,711</u>	<u>2,711</u>
EXPENDITURES						
General government						
Public safety	218,143	282,820	(64,677)			
Highways & streets	299,453	285,657	13,796			
Sanitation	135,100	129,610	25,490			
Health & welfare	160,340	152,890	7,450			
Parks & recreation	69,240	57,526	11,714			
Debt service	32,575	30,677	1,898			
Capital outlay & special warrants	10,000	32,542	(22,542)			
County	23,700	19,748	3,952			
Library	212,844	212,844	-0-			
School District	2,517,111	2,537,111	(20,000)	57,338	65,355	(8,017)
Other	650	1,235	(585)			
TOTAL EXPENDITURES	<u>3,699,156</u>	<u>3,742,660</u>	<u>(43,504)</u>	<u>57,338</u>	<u>65,355</u>	<u>(8,017)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>57,338</u>	<u>110,103</u>	<u>52,765</u>	<u>(57,338)</u>	<u>(62,644)</u>	<u>(5,306)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers-in	-0-	-0-	-0-			
Operating transfers-out	(57,338)	(55,147)	2,191	57,338	57,338	-0-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(57,338)</u>	<u>(55,147)</u>	<u>2,191</u>	<u>57,338</u>	<u>57,338</u>	<u>-0-</u>
Excess (Deficiency) of Revenues and other Sources over Expenditures and Other Uses	<u>-0-</u>	<u>54,956</u>	<u>54,956</u>	<u>-0-</u>	<u>(5,306)</u>	<u>(5,306)</u>
FUND BALANCE BEGINNING	<u>(217,519)</u>	<u>(217,519)</u>	<u>-0-</u>	<u>6,130</u>	<u>6,130</u>	<u>-0-</u>
FUND BALANCE ENDING	<u>\$ (217,519)</u>	<u>\$ (162,563)</u>	<u>\$ 54,956</u>	<u>\$ 6,130</u>	<u>\$ 824</u>	<u>\$ (5,306)</u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF GREENLAND, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	FIDUCIARY FUND TYPE NON-EXPENDABLE TRUSTS
<u>REVENUES</u>	
New trusts	\$ 300
Capital gain distributions	<u>3,634</u>
TOTAL REVENUES	<u>3,934</u>
<u>EXPENDITURES</u>	<u>-0-</u>
EXCESS REVENUES OVER EXPENDITURES	<u>3,934</u>
FUND BALANCE BEGINNING	<u>108,974</u>
FUND BALANCE ENDING	<u><u>\$112,908</u></u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF GREENLAND, NEW HAMPSHIRE
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>FIDUCIARY FUND TYPE NON-EXPENDABLE TRUST</u>
<u>CASH FLOWS FROM OPERATING ACTIVITY</u>	
Operating income	<u>\$ 3,934</u>
NET CASH PROVIDED BY OPERATING ACTIVITY	<u>3,934</u>
<u>CASH FLOWS FROM INVESTING ACTIVITY</u>	
Purchase of securities	<u>(4,248)</u>
NET CASH PROVIDED BY INVESTING ACTIVITY	<u>(4,248)</u>
NET DECREASE IN CASH	(314)
CASH - BEGINNING	<u>20,905</u>
CASH - ENDING	<u><u>\$20,591</u></u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1992

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

The diverse nature of governmental operations and the necessity of determining compliance with legal provisions requires modification of accounting systems commonly used by commercial enterprises. Rather than establishing a single unified set of accounts to record and summarize all financial transactions, the accounts of the Town are organized on the basis of funds, each of which is considered a separate entity with self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures, including obligations and transfers. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Trust & Agency Funds - Trust & Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for other governmental units. These include Expendable Trusts, Non-expendable Trusts, and Agency Funds. Non-expendable Trusts are accounted for in essentially the same manner as proprietary funds, while Expendable Trusts are accounted for similar to governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS (Cont'd)
DECEMBER 31, 1992

Basis of Accounting (Cont'd)

All Governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Property tax revenue is measured in the year levied.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All Proprietary funds and Non-expendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Fixed Assets

The Town does not maintain a record of its general fixed assets and accordingly a statement of general fixed assets required by generally accepted accounting principles is not presented in the financial statements.

2. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS (Cont'd)
DECEMBER 31, 1992

3. RESERVED FUND BALANCE

Fund balance reservations have been made to designate that portion of the fund balance which is not available currently for the following items:

Coakley landfill taxes	\$ 28,660
Elderly lien	15,540
Tax dedeed properties	5,330
Public Service settlement	<u>40,000</u>
	<u>\$ 89,530</u>

The Coakley landfill reservation is for the unpaid real estate taxes from 1988-1992. The property has not been tax dedeed to the Town because of potential liability for the environmental impairment of the real estate involved.

Elderly lien and tax dedeed property reservations have been made to offset those items which are not currently available for appropriation.

The Public Service settlement reservation is for the Court ordered settlement of property tax disputes through 1986 with the Public Service Company of New Hampshire. The amounts are to be paid in two installments in 1992 and 1993. The amounts are being carried in the Long-Term Debt Group.

4. DEFICIT POSITION

As noted previously, the Town is in a deficit position. The deficit of 1991, which amounted to \$332,600, had been reduced to \$252,100 due to a reduction of the reserved fund balance above and excess revenues and other sources over expenditures and other uses.

5. CASH AND INVESTMENTS

RSA 48:16 requires that all funds belonging to the Town shall be deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1992

5. CASH AND INVESTMENTS (Continued)

The Town's cash deposits and investments at December 31, 1992, are categorized by maturity date and by the level of risk assumed by the Town. The risk categories are defined as follows:

- (1) Insured or collateralized with securities held by the Town or its agent in the Town's name;
- (2) Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name;
- (3) Uncollateralized or uninsured for which securities are held by the financial institution's trust department or agent but not in the Town's name.

At December 31, 1992, the Town's deposits and investments consisted of the following:

	<u>Categories</u>			<u>Balance</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
Demand deposits	\$139,201	-0-	\$328,536	\$467,737
Securities		-0-	99,385	99,385
	<u>\$139,201</u>	<u>-0-</u>	<u>\$427,921</u>	<u>\$567,122</u>

6. EMPLOYEE BENEFITS AND COMPENSATED ABSENCES

Police Department employees are eligible to participate in the State of New Hampshire Police Retirement system on a shared cost basis, which is recorded when earned.

TOWN OF GREENLAND, NEW HAMPSHIRE
DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
<u>TAXES</u>			
Property	\$3,406,866	\$3,411,571	\$ 4,705
Land use change	34,750	42,260	7,510
Yield tax	100	245	145
Interest on taxes	13,500	73,501	60,001
Discounts on taxes	<u>(73,242)</u>	<u>(63,142)</u>	<u>10,100</u>
	<u>3,381,974</u>	<u>3,464,435</u>	<u>82,461</u>
<u>STATE SOURCES</u>			
Highway block grant	28,813	28,813	-0-
Road toll	---	1,092	1,092
Shared revenues	58,315	58,359	44
Other	<u>137</u>	<u>5,272</u>	<u>5,135</u>
	<u>87,265</u>	<u>93,536</u>	<u>6,271</u>
<u>LOCAL SOURCES</u>			
Motor vehicle registration	240,500	248,263	7,763
Interest on deposits	20,000	10,610	(9,390)
Business licenses, permits	1,715	2,050	335
Dog licenses	1,500	1,492	(8)
Income from departments	12,300	15,800	3,500
Rent & sale of town property	500	3,626	3,126
Franchise fee	5,000	6,186	1,186
Other	<u>5,740</u>	<u>6,765</u>	<u>1,025</u>
	<u>287,255</u>	<u>294,792</u>	<u>7,537</u>
<u>TOTAL REVENUES</u>	<u>3,756,494</u>	<u>3,852,763</u>	<u>96,269</u>

(CONTINUED ON PAGE 12)

TOWN OF GREENLAND, NEW HAMPSHIRE
 DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Cont'd)
 FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES:</u>			
<u>GENERAL GOVERNMENT</u>			
Executive	\$ 40,102	\$ 34,181	\$ 5,921
Election, registration, and vital statistics	19,120	24,033	(4,913)
Financial administration	22,048	22,826	(778)
Legal	19,000	25,346	(6,346)
Employee benefits	17,500	23,766	(6,266)
Planning and zoning	9,370	8,226	1,144
General government buildings	17,204	26,597	(9,393)
Cemeteries	11,300	13,788	(2,488)
Insurance	52,150	53,055	(905)
Regional association	3,249	3,232	17
Abateents	6,100	46,545	(40,445)
Contingency	1,000	1,225	(225)
	<u>218,143</u>	<u>282,820</u>	<u>(64,677)</u>
<u>PUBLIC SAFETY</u>			
Police	244,323	234,041	10,282
Fire	50,130	46,586	3,544
Ambulance	4,000	3,176	824
Emergency management	1,000	1,854	(854)
	<u>299,453</u>	<u>285,657</u>	<u>13,796</u>
<u>HIGHWAYS & STREETS</u>			
Town maintenance	140,000	114,532	25,468
Street lighting	15,100	15,078	22
	<u>155,100</u>	<u>129,610</u>	<u>25,490</u>
<u>SANITATION</u>			
Town dump	34,630	34,176	454
Solid waste disposal	125,710	118,714	6,996
	<u>160,340</u>	<u>152,890</u>	<u>7,450</u>
<u>HEALTH & WELFARE</u>			
Mosquito control	23,570	23,570	---
Animal control	4,280	4,309	(29)
Health services	14,890	14,759	131
General assistance	26,500	14,888	11,612
	<u>69,240</u>	<u>57,526</u>	<u>11,714</u>

(CONTINUED ON PAGE 13)

TOWN OF GREENLAND, NEW HAMPSHIRE
DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Cont'd)
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES</u> (Cont'd)			
<u>PARKS & RECREATION</u>			
Parks & recreation program	29,150	27,707	1,443
Patriotic & summerfest	3,425	2,970	455
	<u>32,575</u>	<u>30,677</u>	<u>1,898</u>
<u>DEBT SERVICE</u>			
Temporary loans interest	10,000	32,542	(22,542)
<u>CAPITAL OUTLAY & SPECIAL WARRANTS</u>			
Binding/microfilming	7,000	6,853	147
Tennis court	2,000	1,275	725
Recycling	9,500	4,299	5,201
Library air conditioner	4,500	4,369	131
Lite Array, Inc.	-0-	2,252	(2,252)
NHSPCA	500	500	---
A Safe Place	200	200	---
	<u>23,700</u>	<u>19,748</u>	<u>3,952</u>
<u>STATE</u>	650	1,235	(585)
<u>SCHOOL DISTRICT</u>	2,517,111	2,537,111	(20,000)
<u>COUNTY</u>	212,844	212,844	---
TOTAL EXPENDITURES	3,699,156	3,742,660	(43,504)
Excess (Deficiency) of Revenues Over Expenditures	57,338	110,103	52,765
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers-in	-0-	-0-	-0-
Operating transfers-out	(57,338)	(55,147)	2,191
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	(57,338)	(55,147)	2,191
Exess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Uses	-0-	54,956	54,956
FUND BALANCE BEGINNING	(217,519)	(217,519)	-0-
FUND BALANCE ENDING	<u>\$ (217,519)</u>	<u>\$ (162,563)</u>	<u>\$ 54,956</u>

REPORT OF TOWN CLERK

Jan. 1st to Dec. 31st, 1993

Auto Registrations	\$267,238.00	
Boat Registrations		663.64
Dog Licenses	1,729.00	
Less fees	<u>155.00</u>	
		1,574.00
Marriage Licenses		383.00
Sale of Town Property (Copier, Zoning books, check lists)		752.11
Vital statistics copy fees to State Treasurer		136.00
Bad check charges, dog fines		570.00
Dump permits purchased		872.00
Filing fees (elections)		3.00
Filings, Planning Board		775.00
Filings, Board of Adjustment		50.00
TOTAL TO TREASURER		\$273,016.75

HEALTH OFFICER REPORT 1993

There were several complaints regarding failed waste disposal systems, these were all investigated and, where appropriate, corrective actions were taken by the home owner or business. Your Health Officer attended an educational seminar to upgrade skills and an all day Health Officers meeting. There is one investigation involving a complaint about industrial waste that is unresolved. This investigation will continue in the spring when the snow cover is gone. Inspections of child care facilities were conducted on a routine basis as required. Safety programs at the Greenland school were resolved after discussions with school and board officials.

Wallace S. Berg

TAX COLLECTOR'S REPORT, TOWN OF GREENLAND

Fiscal Year Ended December 31, 1993

-DR-

<u>Uncollected Taxes, Beginning Fis. Year</u>	<u>1993</u>	<u>LEVIES OF</u>	<u>1992</u>
Property Taxes			\$513,894.43
<u>Taxes Committed to Collector:</u>			
Property Taxes	\$3,770,843.00		
Land Use change tax	13,350.00		
Yield Taxes	68.25		
<u>Overpayment</u>			
Property Taxes	23,255.06		
Interest, Delinquent Taxes	749.38		
			12,821.91

TOTAL DEBITS

\$3,808,265.69 \$526,716.34

-CR-

<u>Remittances to Treas. Dur. Fis. Year</u>	
Property Taxes	\$3,334,753.23
Land Use change Tax	13,350.00
Yield Taxes	68.25
Interest on Taxes	749.38
Discounts Allowed	74,870.59
	12,821.91
	\$513,894.43

Abatements Allowed	959.00	
Property Taxes		
Uncollected Taxes End of Fis. Year	383,515.24	
Property Taxes		
TOTAL CREDITS	\$3,808,265.69	\$526,716.34

TAX COLLECTOR'S REPORT
SUMMARY OF TAX LIEN ACCOUNTS
Fiscal Year Ended December 31, 1993Town of Greenland
-DR-

	<u>1992</u>	TAX LIENS ON LEVIES OF: <u>1991</u> <u>Prior</u>
Unredeemed Tax Bal.		
Beg. Fis. Yr.		\$71,315.86
Liens executed during Fis. Yr.	\$249,576.93	
Interest collected after		
lien execution	4,594.20	20,011.63
Overpayment of Interest	66.77	
TOTAL DEBITS	\$254,171.13	\$91,327.49

-CR-

Remittance to treas.

Redemptions	\$91,810.29	\$76,871.96	\$54,691.53
Interest & costs after lien	4,594.20	16,045.17	20,011.63
Unredeemed liens end of year	157,766.64	47,674.05	16,624.33
TOTAL CREDITS	\$254,171.13	140,591.18	90,727.49

Shirley G. Hoonhout, Town Clerk-Tax Collector

TREASURER'S REPORT

Property taxes	3,617,116.43
Landuse	13,350.00
Yield tax	68.25
Other taxes	223,373.78
Interest & Penalties	54,176.47
Rev. Licens. & Permits	7,084.11
Reg. Motor Veh/Boats	267,901.64
Other Licenses/Permits	3,982.00
Rev. Federal Govt. (FEMA)	569.00
Shared Revenue	59,170.77
Highway Block Grant	34,418.58
Other Grants/Reimb.	4,054.43
Income Departments	4,570.00
Rev. from Service	1,730.00
Sale of Town Property	737.11
Interest on Deposits	7,568.23
Rental - Town Property	1,040.00
Fines & Forfeits	585.00
Insurance Reimbursement	4,566.48
Rev. Misc. Sources	6,564.23
Tax Sale (Town purchased)	249,576.93
Refunds	4,606.89
 TOTAL REVENUE	 4,566,810.33
Tax Anticipation Notes	1,500,000.00
Beginning cash (1/1/93)	428,435.95
Grand Total Revenues	6,495,246.28
Selectmen's Orders	5,729,107.40
Voided check plus bank fee	
credited (\$9617, \$18.15)	9,635.15
Cash on hand - 12/31/93	775,774.03

REPORT OF THE BOARD OF SELECTMEN

In 1993, Mother Nature introduced us to an 'olde fashioned' New England Winter wonderland, 'snow - snow, and more snow, well received by the hardy and adventurous, discouraging for the would be sno-bird who stayed in Greenland, later, however, during the summer, we experienced the opposite extreme - dry-dry-dry - great because it virtually eliminated our mosquito population, but not so great for lawns and gardens.

With the assistance of the Greenland Police Department, the Board of Selectmen developed an ordinance, later approved by the March 1993 town meeting, establishing a Drug-Free School Zone that extends 1000' from the Central School.

During 1993, twenty four class V roads were accepted by the State of NH for Inventory Purposes and the drainage system for Caswell Drive was completed. Striping on Dearborn Road was accomplished to the acclaim of some and to the displeasure of others.

The dry Summer resulted in significant damage to Sunset Field, but through the graciousness of Mr. Fillmore the Board of Selectmen were able to arrange for access to his water supply and establish the beginning of an irrigation system for Sunset Field that will preclude an expensive replacement of that facility.

After a lapse of several years, all storm drains were cleaned and an aggressive program to routinely schedule the clean out of the storm drain system initiated. To provide for emergency access to a tele-

phone, a public telephone was installed at the town office complex next to the Police Department entrance.

REPORT OF THE PLANNING BOARD

In 1993, Greenland saw increased residential activity in a subdivision off of Back Bay Terrace and a planned subdivision on Bayside Road.

We also worked on the utilization of the old GTE Sylvania building along Route 101; and we thank all those who made this new business possible.

We also thank Evelin Sammel, our secretary, Joe Rehler, our road inspector, and Steve Wallace of the Rockingham Planning Commission for their fine services during 1993.

We have proposed several zoning changes this year, some of them the result of citizen's suggestions and initiatives. We hope that you will study these proposals and exercise your right to vote.

Respectfully submitted,
Tom Brackett,
Mike Griffin
Paul Sanderson
Richard Wilson

Harry Dowling
Louis Neron
James Wilbur

REPORT OF THE TRUST FUNDS OF THE TOWN OF GREENLAND ON 12/31/93

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Inve. Common	Balance Beg. yr.	Balance End yr.
1993	William L Stivers Irene Stivers	"	"	100	100
1993	Samuel T Ditzler Eleanor J Ditzler	"	"	100	100
1993	John Fullam Jill Fullam	"	"	100	100
1993	John Kearns Phillip Hall	"	"	100	100
1993	John Codispoti	"	"	100	100
1993	Robert Parsons Marion Parsons	"	"	100	100

TRUSTEES OF TRUST FUNDS

Cemetery Fund

Receipts: Fund A	2261.14
Fund B	1320.98
Sale of lots cash	600.00
Disbursements: Dep. in savings prep. care Cemetery Expense	5903.57

Library Fund

Bal. on hand 12/31/93	
Receipts Abbie Vaughan	\$1,350.50
Caroline Weeks	277.51
Lillian Odell	148.00
Salter Fund	74.00
Payments: Trustee Weeks Library	1850.01
Cash on hand	0

School Fund

On Dep. PSB 12/31 #123334	\$1,000.00
Interest 1993	30.65
Disbursed to School Dist.	30.65
Bal. on hand PSB	1,000.00

Side Walk Fund

On Dep. PSB #123333	\$1,000.00
Piscataqua Sav. #20760	2,037.00
Bal. on hand 12/31/93 PSB	1,000.00
Piscataqua Sav.	2,037.00

Emma Perkins Cem. Fund

On Deposit PSB #13116	\$13437.14
Interest 1993	1454.24
Bal. on hand	13437.14
Disbursed	1454.24

Greenland Cem. Lot Fund

On Deposit PSB #131113	\$8276.07
Interest 1992	224.75
Bal. on hand	8500.82
Disbursed	0

Bertha Norton Library Fund

On Deposit PSB #136980	\$2,010.10
Interest 1993	61.27
Bal. on hand	2,010.10
Disbursed Library	61.27

Gwen Sanderson School Fund

Paine Webber Inc.

Interest 1993 212.00

Disbursed Scholarships 212.00

Geo Ludwig Flower Fund

On Deposit First Natl #G-5000327 \$300.00

Interest 1993 9.84

Bal. on hand 309.84

Disbursed 0.00

Cemetery Expenses

F. H. Bourassa Jr. 100.00

City of Portsmouth 40.00

Exeter Monument Works 155.00

Great Bay Hardware 65.44

Perry P & H Co 263.13

Grounds Care 5280.00

TOTAL \$5903.57

POLICE DEPARTMENT REPORT

This year we have seen a decrease in many of our crime areas. This I believe has allot to do with the high visibility and constant patrol tactics of the Police Department, along with the cooperation of the Town Residents reporting suspicious activities. Over the last decade we have kept the crime at one of the lowest rates in the seacoast area.

Our continued success in crime prevention and detection is dependent on the local citizens being our extra eyes and ears. Your continued help will keep Greenland a safer community for you and your families.

Your suggestions and comments are welcome and do not go unnoticed.

Respectfully submitted,
Scot S. Blanchard, Chief

POLICE ACTIVITIES

	<u>1993</u>	<u>1992</u>
Accidents	115	98
Alarms	141	121
Arrests	67	87
Assists	1350	1306
Burglaries	7	8
Complaints	652	540
Domestic Disturbances	24	28
Follow-up Investig.	223	160
Missing Persons	1	1
Stolen Autos	3	6
Suicides	0	1
Summonses	502	595
Suspicious Persons	149	188
Thefts	22	39
Unsecured bldgs.	73	153
Untimely deaths	3	3
Vehicles towed	49	64
Warnings	1137	2319
Court	75	
 TOTAL	 4593	 5717

GREENLAND VOL. FIRE DEPT.

This year, the number of fire calls increased. We had 177 calls in 1992. In 1993 we had 186 calls. This was due to the extreme dry summer that we had last year. We also had a small increase in Medical Aid calls.

This year, we set up a Fire Prevention Committee under the direction of Capt. Randy Trull who, with his committee had a very active program at the School. If anyone wants a program done for their organization, contact us. We will be glad to put on a program for you.

FIRE SAFETY TIPS

1. Check and clean your chimney on a regular basis. This will help you to prevent a chimney fire.
2. Check smoke alarms and replace batteries at a regular day each year so you do not forget.

Fire Dept. Officers 1994

Dep. Chiefs - Chip Hussey, Ron Hussey
Captains - Ralph Cresta, Randy Trull
Peter Ostromecky
EMS Coordinator - Bob Wayss
Engineers - Rick Hussey, Steve Tessier
Mike Hirtle
Treas/Secy - Sue Eaton

Mutual Aid Received

<u>Dept.</u>	<u>Fire</u>	<u>EMS</u>
Newington	3	2
Stratham	1	1
Portsmouth	1	1
Pease Air Guard	2	0
Rye	1	2
No Hampton	0	4
Hampton	0	1

Mutual Aid Given To

Newington	7	1
Stratham	1	2
Rye	1	0

Greenland Volunteer Fire Department Run log for 1993

Type of Incident	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Structure										1			1
Grass/Brush				3		1	1				2		7
Trash/Rubbish					1								1
Chimney		1											1
Wood Stove													0
Furnace			1	1							1	3	6
Town Dump							1						1
Power Lines			2										2
False Alarm(A)		1	3	2	1	1	3	1		4	1	4	21
False Alarm(M)													0
Control'd Burning				3									3
Vehicle Fire					1			2			1	1	5
Vehicle Accident										1	1	2	4
Vehicle Acc. W/PI	3	1	1	3	1		2	2	1	2	1	2	19
Medical Aid	6	5	6	8	8	9	8	7	7	6	5	9	84
Fuel Leak/Spill		2	1				1						4
Lost Person/Boat				1									1
Station Standby			1										1
Investigation			1	2	1		1	1	1	1	1		9

Mutual Aid Fire	3	3		1			1		1	1	10
Mutual Aid Amb.	1			1				1	1		4
Assist Police				1							1
Miscellaneous						1					1

				This Year				*****			
Total Fire	3	7	9	12	5	2	8	5	1	7	8
Total EMS	10	6	7	13	9	9	10	9	8	9	7
Monthly Total	13	13	16	25	14	11	18	14	9	16	15
Cumulative	13	26	42	67	81	92	110	124	133	149	164

				Last Year				*****			
Total Fire	6	7	6	10	3	9	4	13	4	7	3
Total EMS	7	7	4	11	7	12	8	11	7	8	6
Monthly Total	13	14	10	21	10	21	12	24	11	15	9
Cumulative	13	27	37	58	68	89	101	125	136	151	160

Total Fire	6	7	6	10	3	9	4	13	4	7	7
Total EMS	7	7	4	11	7	12	8	11	7	8	10
Monthly Total	13	14	10	21	10	21	12	24	11	15	17
Cumulative	13	27	37	58	68	89	101	125	136	151	177

WARRANT
&
BUDGET
FOR THE
TOWN
&
SCHOOL DISTRICT
OF
GREENLAND
NEW HAMPSHIRE
1994

TOWN WARRANT 1994
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Greenland in the County of Rockingham in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School in said Greenland on **Tuesday, the eighth day of March** next at **ten of the clock** in the forenoon to act upon the following subjects:

Article 1: to choose all necessary Town Officers for the year ensuing and to cast your ballot on the following questions:

AMENDMENTS TO THE GREENLAND ZONING ORDINANCE
(as proposed by the Greenland Planning Board)

AMENDMENT #1 - Are you in favor of adopting Amendment #1 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows?

Adopt a new Article VII which will establish a Light Industrial/Office Park District along Portsmouth Avenue (Route 101) between the Stratham town line and the western-most boundaries of the Coastal Way residential properties, bounded to the south by the Stratham town line (please review the posted map for a graphic depiction of the new zoning district boundaries). If adopted, the remaining zoning articles will be recodified. The provisions of the new zoning district will be as follows:

**"ARTICLE VII - LIGHT INDUSTRIAL/OFFICE PARK
(I-2)"**

A. Permitted Uses: Executive, administrative and corporate offices; business offices (no retail); banks and financial institutions; hospitals, clinics and nursing homes; research, development and medical laboratories; community buildings and facilities; printing and publishing establishments; and television, radio and motion picture studios and stations.

B. Special Exceptions: Manufacturing, assembly and fabrication operations; bulk storage and distribution facilities (for enclosed storage of goods and materials); and warehousing and wholesale operations.

C. Development Provisions:

1. Minimum Lot Size: The minimum lot size for this district shall be 60,000 square feet, 45,000 of which must consist of contiguous, non-wetland soil.

2. Frontage: 200 feet of frontage on Portsmouth and Willowbrook Avenues; or 100 feet on a newly created local road approved and accepted by the Town.

3. Side and Rear Setbacks: Side and rear setbacks for buildings (primary and ancillary) shall be twenty feet. However, if a residential structure is within 100 feet of the boundary of a parcel in this district which is intended for non-residential use, all development (buildings, parking & loading facilities, and interior roads) of said parcel shall be located either 100 feet away from the residential structure or 50 feet

back from the shared lot line; the more restrictive provision shall apply.

4. Front Yard Setbacks: A minimum 30 foot buffer shall be required between the edge of the right-of-way for any highway and any site development. Landscaping and driveways are allowed within the buffer area, however, buildings, loading areas, parking areas, and product storage and display are not allowed. For lots that abut Route 101, the minimum setback for buildings shall be 100 feet, measured from the edge of the State right-of-way.

5. Surface Water Setbacks: No soil disturbance is permitted within 50 feet of an identified very poorly drained soil (Hydric A), or any perennial stream as identified by the topographic maps of the US Geological Survey. For identified poorly drained soils (Hydric B), no soil disturbance is permitted within 25 feet.

6. Parking: Parking shall be provided in compliance with the schedule set forth in Article V, Section 3-G. Rear parking is strongly encouraged.

7. Driveways: Unless a shared driveway concept is approved by the Planning Board (and the NH Department of Transportation where applicable), driveways shall not be located at lot corners.

8. Landscaping/Buffers and Screening: An adequate landscaping plan shall be submitted as part of the site plan review process. The Planning Board, or its designated agent, will review the submitted plan. The applicant will be responsible for the cost of said plan in accordance with RSA 676:4,I(g). Screening

and the use of buffers may also be required by the Planning Board. Landscaping shall be included in the parking lot layout and design. Landscaping, buffers and screening may be required along the perimeter of a site."

AMENDMENT #2 - Are you in favor of adopting Amendment #2 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows?

Adopt a new Item E under Article XXI (Board of Adjustment) which will establish the criteria which an applicant must meet in order to be granted a special exception by the Board of Adjustment. This new Item E will read as follows:

E.Special Exceptions: The Board shall hear and decide requests for special exceptions as provided for in this Ordinance. The Board shall grant requests for special exceptions which are in harmony with the general purpose and intent of this Ordinance.

1.Special Exceptions shall meet the following standards:

a. No hazard to the public or adjacent property on account of potential fire, explosion or release of toxic materials.

b. No detriment to property values or change in the essential characteristics of a residential neighborhood on account of the location or scale of buildings and other structures, parking area, access ways, odor, smoke, gas, dust, or other pollutant, noise, glare, heat, vibration, or unsightly outdoor storage of equipment, vehicles or other materials.

c.No creation of a traffic safety hazard or a substantial increase in the level of traffic congestion in the vicinity.

d.No excessive demand on municipal services, including, but not limited to, water, waste disposal, police and fire protection, and schools.

e.No significant increase of storm water runoff onto adjacent property or streets.

2.Special exceptions may be subject to conditions including the following:

a.Front, side, or rear yards in excess of the minimum requirements of this Ordinance.

b.Screening of the premises from the street or adjacent property by walls, fences, or other devices.

c.Modification of the exterior features or buildings or other structures.

d.Reasonable limitations on the number of occupants and methods and times of operation.

e.Grading of the premises for proper drainage.

f.Regulation of design of access drives, sidewalks, and other traffic features.

g.Regulation of the number, size, and lighting of signs more stringent than the requirements of this Ordinance."

AMENDMENT #3 - Are you in favor of adopting Amendment #3 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows?

Adopt a new Article VIII to regulate adult uses. The Planning Board proposes to regulate such uses by limiting them to the Commercial District as a Special Exception only. The new Article VIII will read as follows:

ARTICLE VIII - ADULT USES

1. Purpose and Intent: It is the purpose of this section to establish reasonable and uniform regulations to prevent the concentration of sexually oriented businesses within the Town of Greenland; and, it is the intent to promote the health, safety and general welfare of the citizens of Greenland; and it is the intent of this section that these provisions be utilized to prevent the problems of blight and deterioration which typically accompany and are brought about by the concentration of sexually oriented businesses; and, the provisions of this section have neither the purpose nor the effect of imposing limitations or restrictions on the content of any communicative materials, including sexually oriented materials; and, it is not the intent nor the effect of this section to restrict or deny access by adults to sexually oriented materials protected by the First Amendment, or to deny access by the distributors and exhibitors of sexually oriented entertainment to their intended market; and, neither is it the intent nor effect of this section to condone or legitimize the distribution of obscene material.

2. Adult Uses Defined: The term adult use shall mean and include the following: any business where more than 25% of the gross revenues, 25% or more of the stock and trade, or 25% or more of the goods or paraphernalia displayed are of a sexually oriented or sexually explicit nature. Such goods and paraphernalia include, but are not limited to sexually explicit books, videos, movies, devices, computer software, and marital aids. Examples of adult uses include, but are not limited to, theaters or mini-motion picture displays where sexually explicit films or

videos are shown, nude modeling studios, massage parlors, escort agencies or sexual encounter centers.

3. Where Allowed: Adult uses shall be allowed in the Commercial District as a Special Exception only, provided that the following locational standards and site appearance criteria are complied with:

A. No structure containing an adult use shall be allowed within Greenland's designated Drug Free School Zone, within 1,000 feet of the property line of a church, cemetery, school, day care center, or within 400 feet of a residential structure.

B. No sexually explicit material or advertising shall be visible from outside the building.

C. No private viewing rooms or booths shall be constructed unless one side is always open to a public central area.

D. No one under the age of 18 shall be permitted inside such a use and a procedure shall be developed to keep those under 18 from entering the building.

4. Restrictions on Other Retail Uses: For those retail uses permitted by right in the Commercial and Industrial districts which sell sexually explicit goods and paraphernalia but do not meet the 25% thresholds outlined in Section 2, such goods and paraphernalia shall be located either behind a counter, or in a separate room or enclosure where citizens under the age of 18 are not allowed to enter. Such sexually explicit goods and paraphernalia must be located so that the mate-

rials in question are not within view of minors or readily visible to children."

AMENDMENT #4 - Are you in favor of adopting Amendment #4 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows?

Amend Article XVIII by adding a new Item #4 which will establish the criteria to be met in order to develop a non-conforming lot. The new item #4 will as follows:

4.Development of Non-Conforming Lots: The Building Inspector may issue a building permit for construction on a non-conforming lot of record existing as of November 1974, provided the following conditions have been satisfied:

a.The applicant obtains a WSPCD-approved septic design for the lot in question.

b.The applicant obtains a driveway permit from the Town or the State - whichever entity is applicable.

c.The structure(s) to be built on the lot in question must meet the setback requirements of the underlying zoning district."

AMENDMENT #5 - Are you in favor of adopting Amendment #5 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows?

Amend Article IX (Floodplain Management District) to include a newly created Item 1-W which will define the term "recreational vehicle". The new Item 1-W will read as follows:

W.RECREATIONAL VEHICLE: Means a vehicle which is (i) built on a single chassis, (ii) 400 square feet or less when measured at the largest horizontal projection; (iii) designed to be self propelled or permanently towable by a light duty truck; and (iv) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use."

THE FULL TEXT OF THE PROPOSED AMENDMENTS TO THE GREENLAND ZONING ORDINANCE AND A MAP DEPICTING THE BOUNDARIES OF THE NEW ZONING DISTRICT IS AVAILABLE FOR PUBLIC INSPECTION AT THE GREENLAND TOWN OFFICE, AND WILL BE POSTED WITH THE WARRANT WHICH WILL BE ON DISPLAY FOR INSPECTION BY VOTERS AT THE POLLING AREA.

The polls will open at 10:00 AM and will close no earlier than 7:00 PM to cast your ballots on Article 1.

ABSENTEE BALLOTS FOR ARTICLE 1 ARE AVAILABLE FROM THE TOWN CLERK DURING REGULAR OFFICE HOURS, OR MAY BE REQUESTED BY MAIL.

Article 2: To hear the report of the Town Clerk on the results of your ballot in the election of Town Officers.

DISCUSSION AND ACTION ON OTHER ARTICLES IN THE WARRANT WILL TAKE PLACE AT GREENLAND CENTRAL SCHOOL ON SATURDAY, MARCH 12, 1994, IN THE FORENOON BEGINNING AT 10:00.

Article 3: To see if the town will vote to raise and appropriate the sum of \$1,155,234 [one million one hundred fifty five thousand two hundred thirty four] dollars which represents the operating budget. said sum does not include special warrant articles addressed.

RECOMMENDED BY THE BUDGET COMMITTEE

Article 4: Shall the town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by town meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?

Article 5: To see if the town will vote to raise and appropriate a sum not to exceed \$24,701 (twenty-four thousand seven hundred and one dollars) for the purpose of completing the replacement of fire department breathing apparatus which currently do not N.F.P.A. standards.

RECOMMENDED BY THE BUDGET COMMITTEE

Article 6: To see if the town will vote to authorize the selectmen to grant a discount on the payment of property taxes. The discount rate to be 3% if paid within 21 days of the "Bill Date" on the property tax bill.

Article 7: To see if the town will vote to raise and appropriate a sum not to exceed \$7,000 (seven thousand dollars) to continue the preservation of town records through the process of book binding and/or microfilming.

RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 8: To see if the town will authorize the Selectmen, Planning Board Chairman and Road Agent to accept as town roads any road which may be completed during the year, has been approved by the town planning board, constructed in accordance with required specifications and approved as to construction by the road agent and as to which the land on which such roads are located is fully deeded to the town. Such approval by the Board of Selectmen, Planning Board Chairman, and the Road Agent shall be recorded with the Town Clerk.

Article 9: To see if the town will vote to raise and appropriate a sum not to exceed \$15,800 (fifteen thousand eight hundred dollars) for the purpose of installing an automated lawn sprinkler system specifically designed to irrigate all areas of the playing field at Sunset Field.

RECOMMENDED BY THE BUDGET COMMITTEE

Article 10: To see if the town will vote to raise and appropriate a sum not to exceed \$2,000 (two thousand dollars) for the purpose of continuing to improve the condition of the existing old cemeteries of Greenland. Submitted by petition of P Caswell and others.

**RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 11: To see if the town will vote to raise and appropriate a sum not to exceed \$3,500 (three thousand five hundred dollars) for the construction of a circulation desk/work area in the Weeks Public Library.

NOT RECOMMENDED BY THE BUDGET COMMITTEE

Article 12: To see if the town will vote to raise and appropriate a sum not to exceed \$3,000 (three thousand dollars) for the purchase of a CD-ROM work station for the Weeks Public Library to allow use of materials available in this format.

NOT RECOMMENDED BY THE BUDGET COMMITTEE

Article 13: To see if the town will vote to raise and appropriate a sum not to exceed \$1,000 (one thousand dollars) for the purchase of additional shelving for the children's room of the Weeks Public Library.

RECOMMENDED BY THE BUDGET COMMITTEE

Article 14 To see if the town will vote to authorize the selectmen to accept on behalf of the town, gifts, legacies, and devices made to the town in trust for any public purposes as permitted by RSA 31:19.

Article 15: To see if the town will vote to raise and appropriate a sum not to exceed \$8,500 (eight thousand five hundred dollars) to continue the recycling of solid waste generated in town. The selectmen shall be authorized to contract for services and expand funds for the operation of the program from May 1994 through April 1995 with the authority to encumber the balance of the unexpended 1994 funds to permit such opera-

tion through April 1995; and to see if the town will vote to continue the recycling committee as a standing committee of the town. Such committee shall be responsible, on an ongoing basis, for administering the recycling program and advising the selectmen concerning contracts or services that may be necessary for the recycling program. The membership of the standing committee shall be as follows:

1. The Chair of the Board of Selectmen, or ex officio.

2. The Chair of the current Recycling Committee.

3. Five citizens of the town, to be selected by the Chair of the Board of Selectmen, or designee ex officio, and the Chair of the Recycling Committee.

NOT RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 16: Shall the town accept the provisions of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to issue tax anticipation notes.

article 17: Shall the town accept the provisions of RSA 80:42 and 80:80 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to convey any real estate acquired by the town by Tax Collector's deed?

Article 18: Shall the town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend, without

further action by the town meeting, unanticipated money from a state, federal, or other government unit or a private source which becomes available during the fiscal year? This authorization to remain in effect until rescinded by a vote of the town meeting.

Article 19: To see if the town will vote to authorize the Board of Selectmen to accept gifts of personal property, other than cash, to the town for any public purpose. This authorization in accordance with RSA 31:95-e shall remain in effect until rescinded by a vote of town meeting.

Article 20: To take any other action that may legally come before the meeting.



**ABSENTEE
OFFICIAL BALLOT**

ANNUAL TOWN & SCHOOL ELECTION

**TOWN OF
GREENLAND, NEW HAMPSHIRE**

March 8, 1994

Alison O. Buckett
ALISON R. BRACKETT, SCHOOL DISTRICT CLERK

Shirley G. Hoonhout
SHIRLEY G. HOONHOUT, TOWN CLERK

INSTRUCTIONS TO VOTERS

1. To vote, complete the arrow(s) pointing to your choices, like this
2. To write-in a candidate not on the ballot, write the name on the line provided for the office and complete the arrow pointing to the write-in line, like this

TOWN OFFICES

For Moderator

TWO YEARS Vote for ONE:

DAVID L. RICHARDS

WRITE-IN

For Selectman

THREE YEARS Vote for ONE:

RICHARD H. RUGG

WRITE-IN

For Town Clerk-Tax Collector

THREE YEARS Vote for ONE:

SHIRLEY G. HOONHOUT

WRITE-IN

For Treasurer

ONE YEAR Vote for ONE:

For Budget Committee Member
TWO YEARS Vote for ONE:

ROBERT BOURCIER

WRITE-IN

For Budget Committee Member
THREE YEARS Vote for THREE:

HORACE LYNDES

CAROL A. SANDERSON

WRITE-IN

WRITE-IN

WRITE-IN

**GREENLAND
SCHOOL DISTRICT**

For Treasurer

**PLANNING BOARD AMENDMENTS
TO THE GREENLAND
ZONING ORDINANCE**

1. ARE YOU IN FAVOR OF ADOPTING AMENDMENT #1 AS PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE GREENLAND ZONING ORDINANCE AS FOLLOWS? Adopt a new Article VII which will establish a Light Industrial/Office Park District along Portsmouth Avenue (Route 101) between the Stratham town line and the western-most boundaries of the Coastal Way residential properties, bounded to the south by the Stratham town line (please review the posted map for a depiction of the new district boundaries).

YES

NO

2. ARE YOU IN FAVOR OF ADOPTING AMENDMENT #2 AS PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE GREENLAND ZONING ORDINANCE AS FOLLOWS? Adopt a new Article VIII which will establish a Light Industrial/Office Park District along Portsmouth Avenue (Route 101) between the Stratham town line and the western-most boundaries of the Coastal Way residential properties, bounded to the south by the Stratham town line (please review the posted map for a depiction of the new district boundaries).

YES

NO

For Treasurer

<p>SANDRA TRULL-SMITH THREE YEARS WRITE-IN</p>	<p>FRANCES THOMPSON THREE YEARS WRITE-IN</p>	<p>NANCE AS FOLLOWS? Adopt a new Item E under Article XXI (Board of Adjustment) which will establish the criteria to be met in order to obtain a special exception by the Zoning Board of Adjustment.</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/></p>
<p>For Supervisor of Checklist SIX YEARS WRITE-IN</p>	<p>For School District Clerk THREE YEARS WRITE-IN</p>	<p>3. ARE YOU IN FAVOR OF ADOPTING AMENDMENT #3 AS PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE GREENLAND ZONING ORDINANCE AS FOLLOWS? Adopt a new Article VIII which will regulate adult uses.</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/></p>
<p>PAULINE EVANS THREE YEARS WRITE-IN</p>	<p>For School Moderator THREE YEARS WRITE-IN</p>	<p>4. ARE YOU IN FAVOR OF ADOPTING AMENDMENT #4 AS PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE GREENLAND ZONING ORDINANCE AS FOLLOWS? Amend Article XVII (Non-Conforming Uses) to include a new Item #4 which will establish criteria for developing non-conforming lots.</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/></p>
<p>For Library Trustee TWO YEARS WRITE-IN</p>	<p>For School Board Member TWO YEARS WRITE-IN</p>	<p>5. ARE YOU IN FAVOR OF ADOPTING AMENDMENT #5 AS PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE GREENLAND ZONING ORDINANCE AS FOLLOWS? Amend Article IX (Floodplain Management District) to include a new Item 1-W which will define the term "recreational vehicle."</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/></p>
<p>DOUGLAS F. LOVEJOY-CARTER THREE YEARS WRITE-IN</p>	<p>For Trustee of Trust Funds THREE YEARS WRITE-IN</p>	
<p>For Library Trustee THREE YEARS WRITE-IN</p>	<p>PETER OSTROMECKY THREE YEARS WRITE-IN</p>	
<p>TRUDY BECK THREE YEARS WRITE-IN</p>	<p>For Planning Board THREE YEARS WRITE-IN</p>	
<p>For Trustee of Trust Funds THREE YEARS WRITE-IN</p>	<p>THOMAS BRACKETT THREE YEARS WRITE-IN</p>	
<p>PETER OSTROMECKY THREE YEARS WRITE-IN</p>	<p>TIMOTHY C. COLLINS THREE YEARS WRITE-IN</p>	
<p>For Planning Board THREE YEARS WRITE-IN</p>	<p>RICHARD K. WILSON THREE YEARS WRITE-IN</p>	

**ABSENTEE BALLOTS FOR ARTICLE 1 ARE AVAILABLE
FROM THE TOWN CLERK DURING REGULAR OFFICE
HOURS, OR MAY BE REQUESTED BY MAIL**


Given under our hands and seal
the 14th day of February, the year
of our Lord nineteen hundred and ninety four.

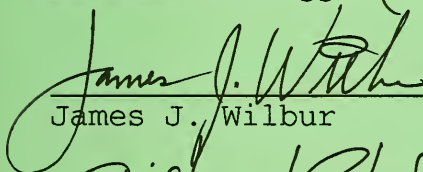

Richard H. Rugg

James J. Wilbur


Clifton H. Stickney

A true copy of Warrant - attest:


Richard H. Rugg


James J. Wilbur


Clifton H. Stickney

Selectmen, Greenland, NH

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. Box 457
Concord, NH 03302-0457
(603) 271-3397

Form MS-7

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE
PROVISIONS OF THE MUNICIPAL BUDGET LAW



BUDGET OF THE TOWN

OF GREENLAND N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1994 to December 31, 1994 or for Fiscal Year

From _____ 19 ____ to _____ 19 ____

IMPORTANT: Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date FEBRUARY 10, 1994

Maurice A. Mayo
Margaret A. Mayo
Robert R. Boudin
June M. Nelson
Harold R. Johnson

Brian J. Dearborn
Mark Fleming
Margaret L. Luby
George R. Lawrence
Christopher H. Sullivan

PURPOSE OF APPROPRIATION		1	2	3	4	5	
(RSA 31:4)					Budget Committee		
Acct. No.	GENERAL GOVERNMENT	W.A. No.	*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Recommended Ensnling Fiscal Year (omit cents)	Not Recommended (omit cents)
4130	Executive		42,260	45,123	38,760	38,760	
4140	Elec., Reg., & Vital Stat.		26,706	29,934	29,364	29,364	
4150	Financial Administration		25,905	27,757	28,829	28,829	
4152	Revaluation of Property						
4153	Legal Expense		19,000	9,628	19,000	19,000	
4155	Personnel Administration		23,240	20,040	20,540	20,540	
4191	Planning and Zoning		10,650	8,144	9,675	9,675	
4194	General Government Bldg.		18,250	22,556	17,900	17,900	
4195	Cemeteries		11,300	10,875	11,300	11,300	
4196	Insurance		52,150	42,596	46,250	46,250	
4197	Advertising and Reg. Assoc.		3,414	3,404	3,432	3,432	
4199	Other General Government		47,000	57,829	31,000	31,000	
	PUBLIC SAFETY						
4210	Police		248,579	243,379	272,720	272,720	
4215	Ambulance		4,000	1,379	4,000	4,000	
4220	Fire		51,675	47,136	45,675	45,675	
4240	Building Inspection						
4290	Emergency Management		1,000	120	1,500	1,500	
4299	Other Public Safety						
	HIGHWAYS AND STREETS						
4312	Highways and Streets		120,000	136,790	156,000	169,000	
4313	Bridges						
4316	Street Lighting		15,100	15,941	16,000	16,000	
4311	HWY ADMINISTRATION		20,000	17,647	19,600	21,600	
	SANITATION						
4323	Solid Waste Collection		35,400	40,769	48,910	48,910	
4324	Solid Waste Disposal		135,744	118,467	122,144	122,144	
4326	Sewage Collection & Disposal						
	WATER DISTRIBUTION & TREATMENT						
4332	Water Services						
4335	Water Treatment						
	HEALTH						
4414	Pest Control		4,500	4,220	4,200	4,200	
4415	Health Agencies and Hospitals		14,506	14,506	14,506	14,506	
4411	HEALTH ADMINISTRATION		700	534	700	700	
4419	OHP MOSQUITO CONTROL		25,280	25,280	25,273	25,273	
	WELFARE						
4442	Direct Assistance		18,000	13,473	18,000	18,000	
4444	Intergovernmental Welf. Pay'ts.						
4445	Vendor Payments						
4447	OTHER PROGRAMS		8,500	8,547	12,000	12,000	
	Sub-Totals (carry to top of page 3)		982,859	966,074	1,017,278	1,032,278	

PURPOSE OF APPROPRIATION		1	2	3	4	5
(Continued)					Budget Committee	
Acct. No.	W.A. No.	* Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
Sub-Totals (from page 2)		982,859	966,074	1,017,278	1,032,278	
CULTURE AND RECREATION						
4520	Parks and Recreation	31,200	33,261	35,556	35,556	
4550	Library	58,950	58,950	63,275	63,275	
4583	Patriotic Purposes	2,975	3,026	3,025	3,025	
4589	Other Culture and Recreation					
CONSERVATION						
4612	Purchase of Natural Resources					
4619	Other Conservation					
4611	CONSERVATION/NAT RES	500	28	400	400	
REDEVELOPMENT AND HOUSING						
ECONOMIC DEVELOPMENT						
DEBT SERVICE						
4711	Princ.-Long Term Bonds & Notes					
4721	Int.-Long Term Bonds & Notes					
4723	Interest on TAN	10,000	19,587	20,000	20,000	
CAPITAL OUTLAY						
4901	Land and Improvements					
4902	Mach., Veh., & Equip.					
4903	Buildings					
4909	Improvements Other than Bldgs.	38,642	36,859	65,501	50,501	15,000
4907	C. D. B. G.	0	110	0		
OPERATING TRANSFERS OUT						
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer —					
	Water —					
	Electric —					
4915	To Capital Reserve Fund					
4939	PAY OTHER GOV	850	602	700	700	
TOTAL APPROPRIATIONS		1,125,976	1,118,497	1,205,735	1,205,735	15,000

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

10% LIMITATION OF APPROPRIATIONS
(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$ _____ 0 Recommended Amount of Collective Bargaining Cost Items. \$ _____ 0 Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:21).

RSA 273-A:1,IV "'Cost item' means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

** Amounts Not Recommended by Selectmen **			
These amounts are not included in the recommended column.			
Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Acct. No.	TAXES	W.A. No.	1	2	3	4
			*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensnung Fiscal Year (omit cents)	Estimated Revenues Ensnung Fiscal Year (omit cents)
3120	Land Use Change Taxes		10,000	13,350	10,000	10,000
3180	Resident Taxes					
3185	Yield Taxes		100	68	100	100
3186	Payment in Lieu of Taxes					
3189	Other Taxes (Specify Bank Stock Tax Amt.)\$		0	223,373	0	
3190	Interest & Penalties on Delinquent Taxes		13,500	54,176	13,500	13,500
	Inventory Penalties					
	LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits		5,000	7,084	6,000	6,000
3220	Motor Vehicle Permit Fees		240,500	267,902	240,500	240,500
3230	Building Permits					
3290	Other Licenses, Permits & Fees		3,415	3,982	3,115	3,115
	FROM FEDERAL GOVERNMENT					
3319	Other		0	569	0	
	FROM STATE					
3351	Shared Revenue		27,000	59,171	27,000	27,000
3353	Highway Block Grant		34,418	34,419	34,241	34,241
3354	Water Pollution Grants					
3355	Housing and Community Development					
3356	State & Federal Forest Land Reimbursement					
3357	Flood Control Reimbursement					
3359	Other (Including Railroad Tax)		550	4,054	550	550
	FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues					
	CHARGES FOR SERVICES					
3401	Income from Departments		4,100	4,570	4,100	4,100
3409	Other Charges		4,500	1,730	4,500	4,500
	MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		500	737	500	500
3502	Interest on Investments		20,000	7,568	10,000	10,000
3509	Other		16,780	12,755	13,280	13,280
	INTERFUND OPERATING TRANSFERS IN					
3912	Special Revenue Fund					
3913	Capital Projects Fund					
3914	Enterprise Fund					
	Sewer —					
	Water —					
	Electric —					
3915	Capital Reserve Fund					
3939	REFUNDS		0	4,607	0	
	OTHER FINANCING SOURCES					
3934	Proc. from Long Term Notes & Bonds					
General Fund Balance		For Municipal Use				
Unreserved Fund Balance		< \$ >	xxx	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ >				
Fund Balance to be Retained		\$	xxx	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$				
TOTAL REVENUES AND CREDITS			380,363	700,115	367,386	367,386

*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations 1,205,735

Less: Amount of Estimated Revenues, Exclusive of Property Taxes 367,386

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 838,349

BUDGET OF THE TOWN OF GREENLAND, N.H.

GREENLAND SCHOOL DISTRICT WARRANT

1994

The State of New Hampshire

To the Inhabitants of the School District of the Town of Greenland in the County of Rockingham, and State of New Hampshire, qualified to vote upon District affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON SATURDAY, MARCH 5, 1994, AT 6:30 P.M. TO ACT ON THE FOLLOWING ARTICLES.**

ARTICLE 1. To see if the District will vote to raise and appropriate the sum of \$750,000 (Seven hundred fifty thousand dollars), for the purpose of constructing four additional classrooms and undertaking specific renovations, such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the school board to apply for, obtain and accept federal, state, or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the school board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the school board to take any other action or to pass any other vote relative thereto. The school board and budget committee recommend this appropriation. (Two-thirds ballot vote required.)

ARTICLE 2. To see if the District will vote to raise and appropriate the sum of \$890,000 (Eight hundred ninety thousand dollars), for the purpose of constructing an addition to the existing gymnasium at the Greenland Central School, such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the school board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the school board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the school board to take any other action or to pass any other vote relative thereto. The school Board and budget committee recommend this appropriation. (Two-thirds ballot vote required.)

ARTICLE 3. To hear the reports of agents, auditors, committees and/or officers theretofore chosen, and pass any vote relating thereto.

ARTICLE 4. To see if the District will vote to raise and appropriate the sum of \$20,000 (Twenty thousand dollars) as a contingency fund as provided under RSA 198:4-b. The school board and budget committee recommend this appropriation. (Majority vote required.)

ARTICLE 5. To see if the District will vote to allow all interest earned and future interest generated by the Peterson Fund, if unexpended, to become part of the principal of the Peterson Fund and not returned as

credits to the general fund, and to allow all previously earned interest remaining in the Peterson Fund to become part of the said principal. The school board recommends approval. (Majority vote required.)

ARTICLE 6. To see if the District will vote to approve the cost item included in the three-year collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers / Greenland, which agreement calls for an increase of \$20,189 (Twenty thousand one hundred eighty-nine dollars) in the salary and benefits for the 1993/94 fiscal year. (The agreement calls for no new money for the current fiscal year. The sum of \$20,189 [Twenty thousand one hundred eighty-nine dollars] for step increases and associated costs was approved and funded at the 1993 annual school district meeting.), an increase of \$69,802 (Sixty-nine thousand eight hundred two dollars) in the salary and benefits for the 1994/95 fiscal year and an increase of \$54,651 (Fifty-four thousand six hundred and fifty-one dollars) in the salary and benefits for the 1995/96 fiscal year and further to raise and appropriate the sum of \$69,802 (Sixty-nine thousand eight hundred two dollars) for the 1994/95 fiscal year, which sum represents the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the 1993/94 fiscal year. The school board and budget committee recommend this appropriation. (Majority vote required.)

ARTICLE 7. To see what sum of money the District will vote to raise and appropriate inclusive of any funds voted in Article 1, Article 2, Article 4, and Article 6, for the

support of schools, for payment of salaries, for obligations of the District; and to authorize the application against said appropriations of such sums, as are estimated to be received together with other income, the school board to certify to the selectmen the balance between estimated revenue and the appropriation which balance is to be raised by taxes by the town.

ARTICLE 8. To transact any further business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID GREENLAND THIS ELEVENTH DAY OF FEBRUARY, 1994.

A true copy of Warrant Attest--Attest:

Margaret Felton
F. Jane Gouzoules
John Wolfe
SCHOOL BOARD MEMBERS

GREENLAND SCHOOL DISTRICT WARRANT
Election of Officers
1994

To the Inhabitants of the School District of the Town of Greenland, in the County of Rockingham, and the State of New Hampshire, qualified to vote upon district affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON TUESDAY, MARCH 8, AT 10:00 O'CLOCK IN THE A.M. TO VOTE ON THE FOLLOWING:

1. To choose a moderator for the ensuing three years.
2. To choose a clerk for the ensuing three years.
3. To choose a treasurer for the ensuing three years.
4. To choose 2 members of the school board for the ensuing three years.
5. To choose a member of the school board for the ensuing two years.

The foregoing procedure calling for election of your District Officers at the annual town meeting is authorized by statute (RSA 197:1-a) and was adopted by the District at its 1966 annual meeting.

Given under our hands and seals at said Greenland this eleventh day of February, 1994.

A true copy of warrant--Attest:

Margaret Felton
F. Jane Gouzoules
John Wolfe
SCHOOL BOARD MEMBERS

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 457
CONCORD, N.H. 03302-0457
TEL. 271-3397



BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

For The Fiscal Year Ended June 30, 19 95

BUDGET OF THE SCHOOL DISTRICT
OF Greenland, N.H.

BUDGET COMMITTEE

Margaret A. Mayer
Margaret A. Mayer
Robert R. Beaudin
Alan M. Nelson

DATE June 30, 1995

Thomas R. Lundy
Bruce D. O'Leary
Mark T. Smith
Margaret L. Lundy
David R. Harding (Please sign in ink)

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT
(see RSA 197:5-a)

IMPORTANT: Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the district clerk, and a copy sent to the Department of Revenue Administration at the address above.

FUNCTION	SECTION I	EXPENDITURES	APPROPRIATIONS	SCHOOL BOARD'S	BUDGET COMMITTEE	
	PURPOSE OF APPROPRIATION	FOR YEAR	VOTED	BUDGET	RECOMMENDED	NOT RECOMMENDED
		199 <u>2</u> to 199 <u>3</u>	LAST YEAR	RECOMMENDED	ENSURING FISCAL YEAR	ENSURING FISCAL YEAR
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs	1,612,524.16	1,793,733.00	1,943,473.00	1,943,473.00	
1200	Special Program	214,355.97	237,835.00	217,869.00	217,869.00	
1300	Vocational Programs					
1400	Other Instructional Programs	18,422.17	27,841.00	27,466.00	27,466.00	
1600	Adult/Continuing Education					
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work	.00	10.00	10.00	10.00	
2120	Guidance	35,596.11	37,111.00	40,802.00	40,802.00	
2130	Health	21,167.02	23,222.00	25,218.00	25,218.00	
2140	Psychological	5,438.38	4,500.00	3,495.00	3,495.00	
2150	Speech Path. & Audiology	28,607.45	33,143.00	23,585.00	23,585.00	
2190	Other Pupil Services					
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction	8,161.05	11,031.00	12,817.00	12,817.00	
2220	Educational Media	26,357.40	28,653.00	35,810.00	35,810.00	
2240	Other Inst. Staff Services					
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency	.00	20,000.00	20,000.00	20,000.00	
2310	All Other Objects	15,619.63	12,608.00	16,584.00	16,584.00	
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv.	86,101.00	88,693.00	93,887.00	93,887.00	
2320	All Other Objects					
2330	Special Area Adm. Services					
2390	Other Gen. Adm. Services					
2400	School Administration Services	81,531.12	78,087.00	75,561.00	75,561.00	
500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
520	Fiscal	3,092.41	2,400.00	3,000.00	3,000.00	
540	Operation & Maintenance of Plant	110,950.40	120,510.00	127,430.00	127,430.00	
550	Pupil Transportation	104,283.38	105,586.00	112,182.00	112,182.00	
570	Procurement	6,907.52	3,672.00	4,120.00	4,120.00	
590	Other Business Services					
600	Managerial Services	1,952.03	1,478.00	1,100.00	1,100.00	
600	Other Support Services					
600	COMMUNITIES SERVICES	240.00	500.00	250.00	250.00	
600	FACILITIES ACQUISITIONS & CONST.	65,884.19	236,380.00	1,651,580.00	1,651,580.00	
600	OTHER OUTLAYS					
600	Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
600 830	Principal					
600 840	Interest			44,203.00	44,203.00	
600	Fund Transfers					
620	To Federal Projects Fund	5,181.78	7,750.00	8,000.00	8,000.00	
640	To Food Service Fund	51,245.15	61,880.00	56,608.00	56,608.00	
650	To Capital Reserve Fund					
655	To Expendable Trust Fund					
662	Deficit Appropriation					
	Supplemental Appropriation					
	TOTAL APPROPRIATIONS	2,503,618.32	2,936,523.00	4,545,050.00	4,545,050.00	.00

SECTION II		REVISED	SCHOOL BOARD'S	BUDGET
REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES		REVENUES	BUDGET	COMMITTEE BUDGET
		CURRENT YEAR	ENSUING FISCAL YEAR	ENSUING FISCAL YEAR
770	Unreserved Fund Balance	132,529.00	135,000.00	135,000.00
3000	Revenue from State Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3110	Foundation Aid			
3120				
3130				
3140				
3210	School Building Aid			
3220	Area Vocational School			
3230	Driver Education			
3240	Catastrophic Aid	15,447.00	15,447.00	15,447.00
3250	Adult Education			
3270	Child Nutrition	9,000.00	9,000.00	9,000.00
	Other (Identify)			
4000	Revenue From Federal Source	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4410	ECIA - I & II	5,000.00	5,000.00	5,000.00
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program			
4470	Handicapped Program			
	Other (Identify) Miscellaneous Grants	2,750.00	3,000.00	3,000.00
5000	Other Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100	Sale of Bonds or Notes		1,607,380.00	1,607,380.00
5230	Trans. From Cap. Projects Fund			
5250	Trans. From Cap. Reserve Fund			
5255	Trans. From Expendable Trust Fund			
1000	Local Rev. other than Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300	Tuition			
1500	Earnings on Investments	2,400.00	2,500.00	2,500.00
1700	Pupil Activities Food Service	28,000.00	30,000.00	30,000.00
	Other (Identify) Trust Fund	50.00	40.00	40.00
	TOTAL SCHOOL REVENUES & CREDITS	195,176.00	1,807,367.00	1,807,367.00
	TOTAL APPROPRIATIONS LESS			
	TOTAL REVENUES AND CREDITS	2,741,447.00	2,737,683.00	2,737,683.00

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the current tax rate papers.

10% LIMITATION OF APPROPRIATIONS (SEE RSA 32:18, 19)

Please disclose the following items (to be excluded from the 10% calculation):

\$ 69,802.00 Recommended Amount of Collective Bargaining Cost Items.

(RSA 32:19)

RSA 273-A:1.IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

Amounts Not Recommended by School Board

These amounts are not included in the recommended column.

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount

INSTRUCTIONS FOR COMPLETING FORM MS-27 (RSA 32:5)

SECTION I - EXPENDITURES. Enter in the first column the actual expenditures for the most recently completed fiscal year and enter the year in the space provided [RSA 32:5, IV, (b)].

APPROPRIATIONS VOTED LAST YEAR. Enter in the second column, the appropriations as voted last year (include special meetings).

SCHOOL BOARD'S RECOMMENDED BUDGET. In the third column, enter the school board's recommended budget. If there are petitioned or other warrant articles not recommended by the school board, indicate these on the bottom of page 3 in the special section for this purpose.

BUDGET COMMITTEE. The fourth and fifth columns, entitled "Recommended" and "Not Recommended", respectively, are to be used by the budget committee in the preparation and reporting of their budget. The budget committee should include in the not recommended column, other special items requested by the school board or by petition, which the committee does not wish to recommend but upon which the voters are entitled to vote.

Supplemental appropriations funded from sources other than taxation, items funded from notes or bonds or by withdrawal from capital reserve funds, must be offset in Section II.

10% LIMITATION. Please disclose the recommended amount of Collective Bargaining Cost Items on the bottom of page 3. A supplemental schedule has been included for you and your voters' convenience. The purpose of this schedule is to aid in the computation of the 10% budget increase limit permitted by RSA 32:18.

SECTION II - ESTIMATED REVENUES AND CREDITS. Enter in the first column, "Revised Revenues", the revenue and credits as revised and approved by the Department of Revenue Administration in setting the last school assessment (tax rate papers). Enter in the "School Board's Budget" the school board's estimated revenues and credits for the coming year. In the next column, the budget committee should enter its own estimated credits and revenues for the coming year.

SIGNATURES AND DISTRIBUTION: A majority of the budget committee must sign on page 1. Send a copy to the district clerk for posting by the school board. Send one copy to the Department of Revenue Administration at the address on the front of this form. Keep a copy for your records and send a courtesy copy to each participating municipality of a regional school, if applicable.

PLEASE READ RSA 32 AND IN PARTICULAR RSA 32:5 FOR IMPORTANT BUDGET INFORMATION.

WEEKS PUBLIC LIBRARY

New Registrations: 125

Materials Added:	Adult books	547
	Juvenile books	377
	Videos	29
	Cassettes	22

Circulation for 1993:	Adult	6,592
	Juvenile	10,378
	Total	16,970

1993 was a busy year at the library, and the first time we have actually felt that we were bursting at the seams with people and materials. Our circulation increased by 10% and our programs were well attended. Our summer activities program for children was often overcrowded, and we are working to restructure the format to alleviate that problem, but everyone enjoyed the performance by the Little Red Wagon, the Dairy Assn. celebration, cake decorating, and visits with the local veterinarian and dentist. Approximately 2,000 children's books were read during July and August. We also ran a pilot program for an intergenerational reading discussion series, funded by the New Hampshire Humanities Council, that attracted a number of parents and children plus adults who enjoy reading good children's literature. Our annual adult reading discussion series, also funded by the New Hampshire Humanities Council, was titled New Hampshire: Character and Community and sparked active discussion of the true character versus the perceived character of New Hampshire residents through five novels set in the state.

Demand for materials stretched our budget considerably, and the waiting lists for some

bestsellers were interminably long, but we were able to borrow 185 books through Inter-library loan with other libraries and also to lend 173 books to other libraries. Video and books on tape collections were also heavily used. With the donation of a computer and CD-ROM drive for the children's room from Liberty Mutual and the private donation of funds for an electronic encyclopedia, we were able to take a step into new technology. Through trial demonstrations of magazine and subject indexes on CD-ROM, we are offering patrons a chance to use and help decide what products would receive the most use in this community. In the fall we previewed Ebsco's Magazine Summaries which was very popular. Spring 1994 we will try Wilsondisc and Infotrac systems.

Contributions from individuals and organizations in the community have helped to purchase some needed shelving in the Children's Room, additional books, programs and supplies. This support is greatly appreciated by the library staff and by the community at large. Organizations have also donated memberships to various museums in the area for the use of all town residents. GFWC Jr. Women supply a pass that admits four to the Children's Museum in Portsmouth, the GPO school parent organization purchases a pass to the Boston Museum of Science that admits four, the Greenland Veteran's Assn. donated a pass to the Christa McAuliffe Planetarium in Concord, and The Friends of the Library contributed a pass to the Currier Gallery of Art in Manchester. Call the library to reserve a date.

We hope to continue to provide the service to fill your informational and recreational reading needs during the coming year.

Bonnie K. Gardner
Library Director

EXPENDITURES

Librarian	\$22,880.00
Library Asst.	3,611.25
Children's Asst.	7,410.00
Bookkeeper	720.00
Tuition/Membership	767.00
Payroll taxes	2,593.47
Janitorial Services	780.00
Heat	1,720.50
Electric	1,175.52
Telephone	833.76
Water	121.92
Office Supplies	1,160.83
Postage	231.74
Bldg. Repair	1,296.01
Maintenance	847.00
Books	9,286.42
Periodicals	1,282.96
Programs - P/R	2,468.57
Audio-Video	1,128.55
Misc.	68.09
Equipment Contracts	449.98
Total	\$60,833.57
Bal. on hand 1/1/94	1,214.11
Memorial gift fund IDS	10,567.65
Town appropriation includes income from the following funds:	
Abbie Vaughan Fund	
Caroline Weeks Fund	
Lillian Odell Fund	
Salter Fund	
Bal. on hand 1/1/93	824.23

Income

Town appropriation	58,950.00
Copy Machine	553.90
Donations	1,426.95
Interest	214.25
Replaced books	54.66
Misc.	23.69
Total	\$61,223.45

**Report of Town Fire Warden
and State Forest Ranger**

During Calender Year 1993, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were campfires left unattended, unsupervised children and debris fires that escaped control. All of these fires are preventable, but ONLY with your help!

Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law (RSA 224:27 II) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done."

Violations of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wild land fire suppression during 1993 and participated in many fire prevention pro-

grams. This year, the nation is celebrating Smokey Bear's 50th anniversary. The State of New Hampshire Forest Protection Bureau will be working with many communities to spread the fire prevention message - "Remember - Only YOU can prevent forest fires." Fire prevention is the most cost effective fire suppression tool. Please be careful around fires and help us and our communities have a fire safe year.

"REMEMBER - SMOKEY HAS FOR FIFTY YEARS!"

	State	District
Number of fires	545	117
Acres Burned	224	42.76

CONSERVATION COMMISSION REPORT

The following is our town report for activities of the Conservation Commission during the year 1993. The Conservation Commission functioned during the past year in its role as a study group and advisory group to individual citizens, developers and business entities requesting guidance in reference to the town of Greenland's wetlands and shorelands. During the past year several ponds are developed within the town of Greenland. The Commission appointed a member to the recycling committee. The Conservation Commission, on one occasion, hosted a meeting with representatives from the Pease Development Authority and the National Guard. The Commission reviewed and acknowledged a legal opinion that the town of Greenland's Airport Advisory Commission had no legal basis until such time as its members were invited to participate in a regional entity. The Commission meets on the second Monday of each month in open meeting at the town hall. Interested citizens are invited to attend.

Frank A. Graf, Chairman

RECREATION REPORT

As I sit in front of my hot wood stove while the temperature is 10 below zero outside I think of all the poor and homeless children in the world who don't have any from of recreation let alone knowing if tomorrow will be their last day.

The reason I am starting this report in this manner is for you parents to Greenland to stop, reflect on what we have for recreation in this town.

We service 410 of your children in various sports, we have two of the best well-kept ball fields in the entire seacoast area, a new soccer field, two above average tennis courts and an outdoor basketball court, not bad for a small town pop. 2800 people.

I am tired of hearing some people in town complaining about what they don't have, we want this, we want that, why don't we have etc. So, you'll know, it cost money and takes up a lot of time which we don't have much of. We try and do the best we can with what we have and get for our budget. We are a volunteer recreation department, no one gets paid, we give of our time and efforts to see that your children have good clean recreation programs. All our coaches are volunteers and do one hell of a job. So, be thankful that you don't have to pay for a Recreation Dept. The day is coming when you'll have to and that day is not far off.

In closing we want to thank all those people who take time out of their busy schedule to help coach and assist so that your children will have good recreational programs in Greenland.

Please be thankful for what you have and continue to support us not knock us in what we are trying to do. God Bless and Thank You.
Bob Krasko - Chairman

Contracted services	\$866.00
Entrance fees	625.00
Equipment replacement	8,514.00
" permanent	10,233.00
" rental	1,051.00
Grounds keeping	2,966.00
Supplies	436.00
Electricity	3,430.00
Damages	250.00
TOTAL	\$28,371.00

MOSQUITO CONTROL COMMISSION

Our efforts in Greenland focus on eliminating the development of mosquitoes in wetland areas. Each spring we control mosquitoes in woodland pools, roadside ditches and red maple swamps. In summer we concentrate on saltmarshes and rainwater pools. We have identified and documented all of the major breeding areas in town and continually survey for small, intermittent areas that occur.

This season we utilized Acrobe Biolarvicide, a bacterium insecticide that was successful (greater than 99% effective) in eliminating mosquitoes in their breeding areas. Saltmarshes that had populations greater than 10,000 mosquito larvae per square meter were reduced to less than five larvae within twenty-four hours following bacterium spray applications. No conventional insecticides were necessary in 1993. We have entered a new era of insect control - biological alternatives.

Following a wet spring we endured an extended dry period. There were four tidal floodings of saltmarshes in 1993 that produced mosquito breeding. In the average year we have five or six. Mosquito breeding was lower than usual

for the entire season. There was a peak of adult (winged) mosquitoes in early August but was reduced by mid August.

We encourage residents to notify us of any shallow, stagnant bodies of water they suspect as a mosquito breeding area. We investigate these areas upon request. Please call Michael Morrison at 436-HELP with requests. Let's work together to minimize the mosquito menace.

Michael Morrison Entomologist
Edith Lovering Chairperson
Natalie Fernald
Howard Johnson

**REPORT OF GREENLAND'S REPRESENTATIVE
TO THE PEASE AIRPORT PART 150
ADVISORY COMMITTEE**

During the past year the Part 150 contractor gathered data necessary to evaluate the sound impact on the study area. Part of the data gathered was the measurement of the actual sound impact on the town. This data was gathered at two sites, Brackett's Point and near the town office.

The contractor was also in contact with the Planning Board to gather information on current land use and on future areas of development. This information is used to evaluate the current impact of aircraft sound and the possible mitigation of any impact. The next important step for the Committee is to select the official study noise contour. This will be either 55 Ldn, 60 Ldn or 65 Ldn. (Ldn is the average day-night sound level expressed in decibels on the A-weighted scale. For comparison, an electric can opener has an average A-weighted sound level of 65

db.) the selection of 55 Ldn impacts the largest area and number of people in the study area but, has minimal impact on Greenland. The selection of 65 Ldn has no impact on the town.

The study indicates that, depending on the sound level chosen, Greenland has from 0-3 acres impacted with the current level of activity at Pease, increasing to 1-41 acres in the year 2011 based on the forecast level of activity. No dwellings or persons are impacted through the year 2011.

Those towns in which more people or land is impacted will be asked to implement various types of land use restrictions. For instance, notice to buyers of the potential impact from aircraft flights or prohibiting construction of noise sensitive buildings, such as hospitals, under flight tracks.

Once the noise contour has been selected various mitigation methods will be studied in an attempt to reduce impacts in the study area. These methods could include modifying flight tracks or procedures.

I anticipate that the study will be completed during middle to late summer. There will be public hearings on the completed study and then it will be submitted to the Federal Aviation Administration in Washington, DC for approval.

David L. Richards

Lamprey Regional Solid Waste Cooperative

As many of you know the Lamprey Regional Solid Waste Cooperative agreement with the University of New Hampshire expires in November 1995. The coop has requested an extension of this agreement until July of 1996 but as of this date the University has been mute.

The following three options are now under consideration by the joint Board. Hopefully a consensus can be formed among the thirteen communities and some sort of presentation be made for 1995 town meeting.

1. A co-op owned and operated transfer station facility. This facility would be located and constructed by the Co-op, for the transfer of MSW to the most cost effective disposal site. The disposal contract would be for a term of no less than five (5) years. Member communities would share in the capital cost of the facility and pay the appropriate fee for disposal. This option is not very sensitive to the tonnage generated by the communities and provides for an intermediate waste disposal method until technology is developed that may be suitable for the Co-op's long term needs. This option may also be modified to allow individual communities to transfer their waste directly to the disposal site.

2. The cooperative acts as broker for the MSW generated by the thirteen (13) member communities. This option is essentially an administrative function, whereby the cooperative would seek only a disposal contract for member communities and it will be the individual community's responsibility for transportation to that site. This option will allow the cooperative to continue as a group, but not commit to any capital expenditures.

Also, recycling efforts will continue on an individual basis.

3. The cooperative to prepare and publish a request for proposals which will allow for the collection and disposal of MSW as well as recyclable (dependent upon individual community interest). This option will require our consultants to meet with the thirteen communities on an individual basis in order to determine the waste disposal collection needs of each community. Such a request for proposals will be specific to those needs. The benefit of this option is to maintain the cooperative, establish a price advantage due to volume and multi-community service.

Richard Rugg

Recycling Committee

1993 was a period of continued growth for the town's recycling program. In contrast to the program's first year of operation in 1992, participation in 1993 increased approximately 10%, from an average of 303 households per month to 334 households per month. The tonnage of recyclable material collected in 1993 also increased approximately 36%, from an average of 4.35 tons per month to 5.94 tons per month. This means that the program recycled or reused over 71 tons of your household waste in the past year.

Little progress has been made by the Lamprey Regional Solid Waste Cooperative in establishing long range plans for the recycling or disposal of solid waste generated by its fourteen participating municipalities following the planned closure of the Cooperative's incinerator in 1996. Therefore, the town Recycling Committee has proposed a warrant article to continue the present recycling program until Town Meeting 1995. The warrant article also establishes an expanded, standing "Recycling Committee" to continue the efforts of the existing committee from year to year.

We remind you that growth in the program has and will continue to reduce the per ton cost of recycling for all of us. If you're not already recycling, please give it a try. If you're already recycling, please help us promote the program with your friends and neighbors who are still thinking about it.

Bob Bourcier
Rich Carlin, Chairman
Barbara Jenny

Marie Hussey
Dick Rugg

GREENLAND, NH, BUILDING PERMITS 1993

Date	Name	What	Location	Cost
1/4	Tibbetts Homes, Inc.	residence	R9-8L	\$91,000
1/4	John & Donna Millet	alteration	R12-3	11,485
1/15	C & J Leffingwell	alteration	U8-15	2,200
1/20	Lori Larson	roof deck	R21-59	2,500
1/20	Steven & Sandra Vance	garage/basemt.	R17-20	3,000
2/2	Golf & Ski Warehouse	commercial bldg	R18-41	250,000
2/16	H & H Oil Co.	alteration	U4-24	65,000
2/17	W. C. V., Inc.	garage	R7-8A	6,000
3/3	H. Parker	alteration	R6-8F	15,000
3/9	John & Susan Battye	add & altera.	U9-64	25,000
3/28	Bel-Air Homes, Inc.	residence	R7-8	55,000
4/7	W. C. V., Inc.	residence	R7-8A	55,000
4/9	John & Susan Mellin	residence	R12-18C	120,000
4/21	Nora Babula	alteration	U1-3	3,500
4/21	C & M Warren	deck	R7-8A	1,000
4/21	Tom & Joanne Marshall	deck replace	R9-3B	3,000
4/22	Bruce & Laurie Myer	addition	R14-7	18,500
4/28	Kevin & Valerie O'Brien	pool	R2-4	7,000
4/29	N & C Parlato	addition	U6-35	8,300
5/5	John & Donna Millet	remodel	R12-3	3,714

5/8	John & Patricia Novello	residence	R13-34E	285,000
5/11	Cumberland Farms	alteration	U6-64	50,000
5/19	Rodney & Bonnie Gardner	alteration	U5-5	5,000
5/19	David Bourassa	barn	R12-33	2,500
5/19	Louis & Beverly Dow Sr.	residence	U8-6	185,000
5/24	R. G. & V. Mansour	commercial bldg	R18-42	85,000
5/26	Mark & Sherry StPierre	residence	R5-10A	67,900
6/3	Port City Tech, Inc.	alteration	R20-10 (44&45)	4,000
6/9	Clinton I. Gove	residence	R10-22A	60,000
6/17	Thomas Brackett	remodel	R14-14 #20	17,000
6/17	Thomas Brackett	remodel	R14-14 #21	17,000
6/17	Frank N. Ireland Jr.	siding&windows	U6-40	2,000
6/18	Blaine Shultz	siding	R16-23	3,300
6/18	James Hayden	siding	R17-9	7,500
6/18	Church & Lynn Deremer	deck&remodel	R10-10A	12,000
6/23	Lorna G. Boucher	garage	R22-18	4,500
6/24	Phyllis Dane	addition	U9-lot 59	26,000
6/25	Donald Hovey	deck	R12-11	900
6/26	Alan Demulder	play house	R16-19	2,000
7/7	Robert & Joanne Tobey	deck	U1-66	1,200
7/7	Greenland Animal Hosp.	alteration	U6-65	3,200
7/12	Charles B. Oliver	alteration	R20-10 (40)	2,500
7/21	E. H. Fillmore	well house	U7-10	2,000
7/28	Carl & Diane Lind	residence	R13-43	195,000
8/4	Vergio Lee	alteration	R13-19	15,000

8/4	Patrick Walsh	residence	R12-8	150,000
8/11	John & Beth Donohoe	deck	R16-20	800
8/9	Roger Elliott	alteration	R17-51	20,000
8/19	Elzie Jacobs	storage shed	U6-61	700
8/19	Ralph Cresta	garage	U6-10	10,000
8/27	Edward & Pamela Kuiper	residence	R13-34B	184,000
9/1	Michael Decrochers	alteration	U6-65	62,000
9/8	Craig Williams	siding	R11-31	3,500
9/15	Charles Barnes	addition	U1-11	5,000
9/15	Cynthia Wing	addition	R7-45	2,300
9/22	Robin W. Bellantone	alteration	R7-6	10,500
9/22	Dennie & Sheila Pratt	2 storage sheds	R22-21	500
9/22	D. D. Cook Builders	alteration	U4-29	10,000
9/23	Paul & Ellen Harvey	storage shed	R7-69	450
10/6	D. D. Cook Builders	residence	R9-8M	130,000
10/6	Andrew & Robin Nitchelm	deck	U1-32	1,000
10/14	D. & N. DePorter	deck	U2-15	1,000
10/27	D. Stamulis & D. Hayes	addition	R10-1A	55,000
11/1	Irene Gray Bliss	repair	R14-4	900
11/5	Robert Plumpton	alteration	R10-11	15,000
11/17	S. & P. Chamallas	alteration	R12-23A	10,567
11/17	Michael & Linda Hayden	residence	R17-52	109,000
112/24	John McMillan	residence	R13-34C	250,000
11/27	Brandt & Sandra Pace	garage	U8-1	7,900
12/10	Edward H. Fillmore	club house	U7-10	55,000

OCCUPANCY USE PERMITS FOR RESIDENCES 1993

2/15	Denis Dandeneau	35	Tidewater Farm Rd.
3/4	R. Theberge/Terrence Fischer	1	Liams Court
3/16	Brian Irving/Kerri Marshall	14	Allen Farm Rd.
3/26	Richard L. & Eve Fralick	29	Bayride Rd.
4/6	John & Joanne Brackett	149	Dearborn Rd. (rental)
5/7	Chris & Marcia Warren	12	Sunnyside Dr.
5/25	John Gilmore	6	Sunnyside Dr.
5/13	Eugene & Debra Jones	56	September Dr.
6/17	John & Julie Samonas	157	Newington Rd.
6/17	Jim Haslam	23	Moulton Ave.
6/26	Jack & Tracy Middleton	28	Bayride Rd.
7/2	Roland & Sharon Day	13	Tidewater Farm Rd.
7/6	William & Martha Powers	16	Moulton Ave. Extension
8/21	Terrance & Donna Harvey	25	Allen Farm Rd.
9/14	John & Sue Mellin	18	Orchard Hill Rd.
9/16	Clinton P. Gove	48	Winnicutt Rd.
10/27	Mark & Sherry StPierre	2	Springhill Rd.
10/27	Louis & Beverly Dow	8	Annes Lane
10/27	J. & P. Novello	37	Tidewater Farm Rd.
12/8	Edward & Joann Beauregard	49	Allen Farm Ln.
12/16	Robert Plumpton	63	Winnicutt Rd.
12/20	Carl & Diane Lind	42	Tidewater Farm Rd.
12/23	Patrick & Linda Walsh	26	Orchard Hill Rd.

OCCUPANCY AND USE PERMITS 1993 (Business)

1/21 Arens Stonework	432 Portsmouth Ave.
1/21 Precision Glass	438 Portsmouth Ave.
1/21 Robert Plumptre (residence)	753B Portsmouth Ave.
1/21 CTES	747 Portsmouth Ave.
2/18 Meg's Court	17 Post Rd.
4/22 Northeast Equipment Repair	108 Ocean Rd.
4/22 New Generation, Inc.	64 Tide Mill Rd.
5/20 DSA, Inc.	1 Bayside Rd., Unit 15
5/20 Golf & Ski Warehouse, Inc.	1680 Portsmouth Ave.
5/20 The Marketplace	Route 101, Portsm. Ave.
5/20 Kevorkian Flooring	516 Portsmouth Ave.
6/19 Umen Electronics Ltd.	1634 Greenland Rd.
6/19 Advance Product Finishing	1634 Greenland Rd.
6/19 Port City Tech, Inc.	17 Autumn Pond Park
7/15 Jeff Kubilis	516 Portsmouth Ave.
7/15 Allcon Mfg.	12, 14, 16 Autumn Pond Park
7/15 U-Haul Rental	1 Bayside Rd. (Gowen's Corner)
7/15 Second Generations	
10/21 Children's Den	1 Bayside Rd.
10/21 MicroArts Corp.	655 Portsmouth Ave.
10/21 Shaper's Edge	1 Bayside Rd.
12/16 Sindanol Inc.	1450 Portsmouth Ave.
12/16 D. D. Cook Builder, Inc.	Portsmouth Ave.

12/16 Lifestyle Collection

Breakfast Hill Rd/Route 1

SIGN PERMITS 1993

3/18 3M National Advertising	Route 101
3/18 Golf & Ski Warehouse	Route 101
4/15 H & H Oil Co. Inc. (3 signs)	Rt 101 eastbound, west
5/20 Greenland House of Pizza	Route 101
5/20 Port City Tech, Inc.	Northside Route 101
5/20 Kevorkian Flooring	516 Portsmouth Ave.
5/20 Dutile & Company	1660 Greenland Rd.
7/15 Raymond G. Mansour	Tide Mill Rd.
6/17 G & A General Contractors	330 Portsmouth Ave.
7/15 Points East Properties	Route 101
9/16 H & H Locksmith Service	Corner Rt 101 & Portsm. Ave.
10/21 DePorter Designs	261 Post Rd.
11/18 Precision Glass	Route 101
5/28 Deborah Beck	Route 101
6/17 New Generations	

SEPTIC REPAIRS 1993

6/22 Central School	Post Rd.
8/20 A. F. DeFillipo	Bayride Rd.

9/12 Rose B. Esposito
10/6 Robert McDermott
10/12 Frank M. Emery Sr.
11/20 Howard Segal
12/22 David E. Wood
12/8 Richard Gordon

38 Bayside Rd.
14 Bayride Rd.
161 Newington Rd.
Ocean Rd.
468 Portsmouth Ave.
546 Post Rd.

BIRTHS REGISTERED IN THE TOWN OF GREENLAND FOR YEAR ENDING DECEMBER 1993

DATE	NAME	PLACE	SEX	MOTHER	FATHER
Feb 13	Kelsey Kathleen Hayes	Exeter	F	Deborah Ann Hayes	Thomas Alan Hayes
Feb 18	Michael Stephen Tranni	Portsmouth	M	Lisa Marie Tranni	Stephen Michael Tranni
Feb 22	Kendrick Dean Brown II	Portsmouth	M	Lisa Marie Brown	Kendrick Dean Brown
Feb 27	Alissa Nicole Andrews	Portsmouth	F	Linda Kathryn Andrews	Jeffrey Scott Andrews
Mar 3	Alexis Ann Provost-			Lori-Ann Provost-	
	Flansburg			Flansburg	
Apr 28	Ashley Marie McLaughlin	Portsmouth	F	Susan Ruth McLaughlin	Thomas Harry Flansburg
May 17	Theo Trey Brierley	Portsmouth	M	Tina Marie Brierley	Todd David McLaughlin
May 17	Cody Ryan Scherer	Exeter	M	Sharon Ann Scherer	Theodore Norman Brierley Jr
May 18	Lindsey Marie Chase	Portsmouth	F	Lisa Marie Chase	Brian David Scherer
May 27	Kelly Ann McColough	Exeter	F	Debra Irene McColough	Jimmie Chase
May 29	Christopher John Battye	Portsmouth	M	Susan Patrick Battye	Shawn McColough
Jun 11	Sondra Mae Leary	Portsmouth	F	Cindy Lee Leary	John Stanley Battye
Jun 30	Travis Cleon Powers	Portsmouth	M	Jeanne Louise Powers	John Leary
Jun 30	Brianna Fitts Keenan	Portsmouth	F	Karen Jayne Fitts	Rod Ashley Powers
Aug 2	Mitchell John Hartmann	Exeter	M	Jerrian Hartmann	Christopher William Keenan
Aug 2	Tate Charles Hartmann	Exeter	M	Jerrian Hartmann	Richard Charles Hartmann
Aug 4	Edward Kai Wilson, Jr.	Portsmouth	M	Amy Marie Wilson	Richard Charles Hartmann
Aug 15	Hallie Erin Schmidt	Dover	F	Jane Hirshberg Schmidt	Edward Kai Wilson, Sr.
Aug 18	Mansfield Sugden				Robert Scott Schmidt
	Middleton				
Sep 1	Daniel James Colbert	Portsmouth	M	Tracy Elizabeth Middleton	Jack Baer Middleton, Jr.
Sep 28	Robert Andrew Gill	Portsmouth	M	Christina Naomi Colbert	Robert Daniel Colbert
Oct 27	Pierce Daniel Gendron	Portsmouth	M	Theresa Ann Gill	Robert Dean Gill
Nov 18	John Nicholas Graham	Portsmouth	M	Tara Gendron	Barry Charles Gendron
Dec 10	Nolan Taylor Joseph	Portsmouth	M	Helen Lillian Graham	Glenn David Graham
Dec 27	Andrew Charles Hussey	Portsmouth	M	Colleen Frances Joseph	Geoffrey Robert Joseph
				Tracey Anne Hussey	Christopher Robert Hussey

MARRIAGES REGISTERED IN GREENLAND FOR THE YEAR ENDING DECEMBER 1993

DATE	GROOM	ADDRESS	BRIDE	ADDRESS
Jan 2	Frederick J. Bailey	136 Grove Road Rye, NH	Miriam Jong	43 Caswell Drive Greenland, NH
Feb 13	Paul W. Kowarik	31 Willowbrook Ave. Greenland, NH	Beverly A. Valentine	31 Willowbrook Ave. Greenland, NH
May 30	Mark David Goss	506 Maple Street Franklin, MA	Christine Ann McCarthy	7 Meloon Road Greenland, NH
Jun 1	Matthew P. Femino	711 Colonial Drive Portsmouth, NH	Jeanette Dringoli	10 Drake Drive Greenland, NH
Jun 6	Eric D. Weinrieb	6 Maple Dr. Greenland, NH	Susan Lisa Freeman	6 Maple Dr. Greenland, NH
Jun 12	Michael Louis Dunne	25 Kenmar Dr. #35 Billerica, MA	Jean Marie Gimbirt	25 Kenmar Dr. #35 Billerica, MA
Jun 20	Keith Andrew Evans	769 Post Road Greenland, NH	Robin Lynn Haynes	769 Post Road Greenland, NH
Jul 3	Paul Leslie Reindl	265 Portsmouth Ave. Greenland, NH	Kristin Rae Bright	265 Portsmouth Ave. Greenland, NH
Jul 4	Richard Alan Gray	149 Islington ST. Greenland, NH	Donna Lee Barnes	885 Portsmouth Ave. Greenland, NH
Oct 9	David Bohne	64 Breakfast Hill Rd Greenland, NH	Debbra Dale Lawrence	64 Breakfast Hill Rd. Greenland, NH
Oct 15	Daniel Edmund Shanahan	135 Bayside Road Greenland, NH	Catherine Sutton	135 Bayside Rd. Greenland, NH
Nov 27	Frederick J. Sullivan	108 Tuttle Ln. Greenland, NH	Loretta M. Dallaire	108 Tuttle Ln. Greenland, NH
Dec 19	Paul John Harvey	53 Maple Dr. Greenland, NH	Patti-Jean Costa	53 Maple Dr. Greenland, NH

DEATHS REGISTERED IN THE TOWN OF GREENLAND FOR THE YEAR ENDING DECEMBER 1993

DATE	PLACE	NAME OF DECEASED	AGE	NAMES OF PARENTS
1992				
Oct 9	Bedford,	MAHal F. Kowlton	79	Edwin Knowlton and Lottie Mills
Dec 16	Portsmouth	Otto Howard Benson	83	William Benson and Magda Martinson
1993				
Jan 4	Portsmouth	Mario Barresi	82	Salvatore Barresi and Mary De Carlo
Jan 22	Portsmouth	Catherine Olive Downs	65	Harley Beckwith and Katherine Clark
Feb 5	Portsmouth	John Albert Baker	84	John R. Baker and Edith A. Letch
Feb 13	Portsmouth	Joseph N. Tarazewich, Sr.	68	Stefen Tarazewich and Elizabeth Lawrence
Mar 5	Portsmouth	Stella M. Tarazewich	67	Wiladyslan Regina and Stella Chorozy
Mar 14	Portsmouth	William Lester Stivers	73	Lester Stivers and Mary Day
Mar 24	Portsmouth	Elliott D'A. Burritt	79	Elton Burritt and Margaret Murray
Apr 23	Portsmouth	Robert Francis Barnes	49	Francis Barnes and Mary Thomas
Jun 18	Portsmouth	Jon F. Wentworth	55	Folger J. Wentworth and Anita Camire
Jul 11	Portsmouth	Norman Ross Cain, Sr.	78	William Cain and Grace Ross
Jul 22	Portsmouth	Samuel Thomas Ditzler	81	George W. Ditzler and Sadie Richley
Jul 26	Greenland	Troy Richard Wing	30	Richard R. Wing and Sandra H. Haskell
Aug 27	Greenland	John Bernard Fullam	49	John D. Fullam and Helen R. McLaughlin
Sep 6	Portsmouth	Frances Eileen Burnett	80	Ivan Murphy and Alice V. Cody
Sep 9	Greenland	Edith Gertrude Gardner	95	Albert Gallstin Fuller & Gertrude C. Swanson
Nov 20	Exeter	Evelyn Amelia Sprague	69	James Gray and Amelia Allen

**ANNUAL REPORTS OF THE
GREENLAND SCHOOL DISTRICT**
Greenland, New Hampshire

MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the District Meeting March 6, 1993
Treasurer's Report
Superintendent's Report
Greenland Central School Principal's Report
Guidance Counselor's Report
Nurse's Report
Portsmouth High School Principal's Report
School Statisticals
School Enrollment and Census Report
Perfect Attendance List
Teachers and Staff
Auditor's Report
Salary Share

SCHOOL DISTRICT OFFICIALS

SCHOOL BOARD MEMBERS

John Wolfe Term expires 1994
F. Jane Gouzoules Term expires 1995
Margaret Felton Term expires 1996

MODERATOR
Paul Sanderson

CLERK
Alison Brackett

TREASURER
Frances Thompson

SUPERINTENDENT OF SCHOOLS
Daniel C. Durgin

GREENLAND SCHOOL DISTRICT MEETING
MARCH 6, 1993

The meeting was called to order at 7:05 p.m. by Paul Sanderson. The invocation was given by Rev. Doug Lovejoy-Carter. The Pledge of Allegiance was led by Girl Scout Troop 2041 and Brownie Troops 321 and 94: Heidi Carlin, Tiffany Voisin, Devin Bourassa, Elizabeth Carlin, April Provost, Jacqueline Provost. The school board, the staff, and the SAU 50 staff were then introduced.

The rules of order were presented and it was explained that the meeting will begin with discussion on Article 1 and then discussion on Article 2. Voting on both articles will follow the discussion by ballot. Since Article 1 involves a bond, it can not be amended or tabled.

ARTICLE 1. Moved by Jane Gouzoules and seconded by Phil Rowe, to see if the district will vote to raise and appropriate the sum of \$1,675,000 (One million six hundred seventy-five thousand dollars) for the purpose of constructing additional classrooms and expanding the gymnasium at the Greenland Central School and for certain renovations to the existing facility, such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq, as amended; to authorize the school board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the school board to issue, negotiate, sell, and deliver, said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the school

board to take any other action or to pass any other vote relative thereto. NOT RECEIVING A TWO THIRDS MAJORITY VOTE, THE ARTICLE WAS DEFEATED.

After the first vote, 10 voters asked for a recount. It was determined by the Secretary of State's office that a recount could not be held. The meeting was scheduled to reconvene on March 13, 1993.

Due to a blizzard that made the roads impassable, the March 13th meeting was moved to March 16, 1993, at 7:00 p.m. At this meeting, a motion to reconsider was moved by Bill Eckhart; seconded by Richard Carlin, and PASSED. The meeting was then dismissed to reconvene on March 27, 1993, at 10:00.

Next, a motion was moved by Adian Moore and seconded by Jim McKenzie, to have the polls open for 5 hours; the motion PASSED.

March 27--the meeting was opened at 10:15, the polls opened at 11:00 and closed at 4:00. After the ballots were counted, the results were made public that the article was DEFEATED A SECOND TIME. After the results were made known, John Wolfe moved that the question should not be reconsidered again. This was seconded by Horace Lyndes, and was PASSED.

ARTICLE 2. It was moved by Deborah Brown; seconded by Jim Wilbur, to see if the district will vote to raise and appropriate the sum of \$74,000 (Seventy-four thousand dollars) for the purpose of purchasing a certain parcel of land with buildings thereon located at 80 Post Road, Greenland, NH. VOTE PASSED BY BALLOT.

ARTICLE 3. It was moved by Phil Rowe; seconded by Harry Dowling, to hear the reports of agents, auditors, committees, and/or officers theretofore chosen, and pass any vote related thereto. PASSED BY VOICE VOTE.

ARTICLE 4. It was moved by John Wolfe; seconded by Mr. Hurst, to see if the district will vote to raise and appropriate the sum of \$20,000 (Twenty thousand dollars) as a contingency fund as provided under RSA 198:4-b. PASSED BY VOICE VOTE.

ARTICLE 5. It was moved by Mark Fleming; seconded by Barbara Hazzard, to see if the district is in favor of increasing the number of members of the school board from three (3) to five (5), each to serve for a term of three years; such change to take effect following the school district election in 1994, in accordance with RSA 671:4, to further cause the school district to determine the number of members to be elected each year, so that there will always be an uneven number of members. PASSED BY VOICE VOTE.

ARTICLE 6. It was moved by John Wolfe; seconded by Phil Rowe, to see if the district will vote to raise and appropriate the sum of \$2,936,623 (Two million nine hundred thirty-six thousand six hundred twenty-three dollars) for the support of the schools, for payment of salaries, for obligations for the district, and to authorize the application against said appropriations of such sums, as are estimated to be received together with other income, the school board to certify to the selectmen the balance between estimated revenue and the appropriation which balance is to be raised by the taxes of the town. PASSED BY VOICE VOTE.

ARTICLE 7. To transact any further business that may legally come before the meeting.

Bruce Carrier asked for a sense of the meeting as to whether another proposal for an addition should be brought before the meeting next year. The sense of the meeting was, yes.

There was a motion made and then withdrawn to use "Roberts Rules of Order" next year.

Paul Sanderson thanked all the voting officials for the time that they put in.

The meeting then thanked Paul Sanderson for the job that he did.

Moved by Phil Rowe; seconded by Ann Mayer, AND PASSED BY VOICE VOTE, the meeting adjourned at 5:05 p.m.

VOTING RESULTS

Annual Town Meeting, March 9, 1993

The following officers were elected at the 1993 annual town meeting for a three year term:

Margaret Felton, School Board Member

/S/ Alison R. Brackett
School District Clerk

REPORT OF
THE SCHOOL DISTRICT TREASURER

FISCAL YEAR JULY 1, 1992 TO JUNE 30, 1993

Cash on hand

July 1, 1992:.....36,699.24

Current Appropriation.....2,517,111.00

Deficit Appropriation..... 0.00

Revenue from State Sources....35,143.59

Revenue from Federal Sources.....413.00

Received from Tuitions.....8,538.88

Income from Trust Funds.....40.26

Received from Other Sources...50,539.45

Total Receipts.....2,611,786.18

Total Available for Fiscal Year 2,648,485.42

Less School Board Orders Paid...2,509,887.29

Balance on Hand June 30, 1993.....138,598.13

July 15, 1993

/S/ Frances Thompson
Treasurer

REPORT OF THE SUPERINTENDENT OF SCHOOLS

Daniel C. Durgin

January, 1994

I am pleased to present my fifteenth and final report to the citizens of Greenland, New Castle, Newington and Rye.

This year the entire staff of SAU 50 has enthusiastically adopted the theme of respect. In the definition we include respect for oneself, respect for others, respect for the environment, respect for property, respect for learning and respect for all that contributes to a positive and meaningful life.

In order to make the respect theme tangible and bring it closer to students and parents, a grant was written during the summer of 1993 to obtain funding for a series of assemblies conducted by individuals whose focus is respect and self-esteem. That grant, along with funds from the Foundation for Seacoast Health, and the SAU 50 Parent Teacher Organizations, allowed us to bring seven performers to our schools during the 1993-94 year to conduct programs around our theme. In addition, some of these individuals were asked to present programs for parents in the evening on a similar theme with an adult focus. I am extremely pleased that the school boards and staff of SAU 50 have made a serious commitment to this topic and I am confident that the efforts that have begun this year will make an indelible mark on the future.

The assessment of student academic progress continues to be a popular and important topic nationally and here in SAU 50. Our Assessment Committee which is made up of teachers, administrators, and school board members,

meets regularly to review our efforts and plan for the future. At the present time, we have determined to stay with the California Achievement Test as one method of assessing our curriculum and student progress. Also, in May of 1994 the State of New Hampshire will begin to test all third graders in mathematics and language arts. This test will be different from tests that students have been exposed to in the past in that it will not only be a multiple choice test but it will be open-ended. That is, students will be asked to solve problems and exercise their writing skills in developing responses to several of the items. We are looking carefully at student portfolios as another method of effectively tracking students' progress. At the current time all of the grade two teachers are piloting portfolios in their classrooms in the subject of language arts. We will monitor this carefully and at the end of the year determine the strength and weaknesses in this system and, undoubtedly, expand it to other grade levels and other subject areas.

There is no question that we are living in the age of technology. There is no profession that is more sensitive to that than is education. All of us recognize the need to familiarize every student with not only the computer but other forms of technology as well. As we all know, the area of technology is developing extremely rapidly. New generations of technological equipment come about with great rapidity. This evolution presents great challenges for educators. We recognize the importance of familiarizing all students with computers, and making them aware of some of the related applications. The SAU 50 Technology Committee is developing a plan which will allow students, parents, and

school board members to project both fiscally and educationally what course SAU 50 has charted in terms of future instruction in technology. This plan will need frequent revision, but it will permit the SAU to move forward in a logical manner in this very important area.

At the end of this school year (1993-94), I will fulfill a long term goal to retire and devote more time to family and personal pursuits. I leave this SAU having been its Superintendent for the past fifteen years. It has been nothing short of a rich and rewarding period of time for me. I have been truly blessed with some outstanding staff members both in the Central Office and in all five schools. I can also truly and honestly say that I could not have worked for better people when I think of the school board members who have served you so unselfishly in our four towns. Each of them has brought to the board their own enthusiasm, knowledge, and most importantly, commitment to children and education. It has been teamwork at its best and I will be forever grateful to each of them for their support and assistance.

Many changes have occurred over these fifteen years in SAU 50 and I would like to take a moment to reflect on a few.

During this time, school boards and staff have worked together as a family. We have done so at all levels. Like any family we have had our disagreements, but we have never failed to work these out in a cordial and professional way. We have formed curriculum committees that span the four districts and we have accomplished much of our curriculum research and development as a unit. This approach brings together the significant

strengths of our staff and allows everyone to contribute for the betterment of all of our students. We have achieved great stability in this SAU from the board level down with little turnover at the staff level and with school board members who are content to commit more than one term to this effort.

Our committee structure has proven to be very effective. I cite, as an example, the Staff Development Committee, which elected to have no Chair, but agreed to share the burden of leadership among all members. This committee sets the direction for professional growth for all of our staff and has truly done an outstanding job in doing so. The Staff Development Plan and procedures were reviewed in the 1992-93 school year by the State of New Hampshire and were found to be highly effective and totally appropriate to the task at hand.

I am pleased to say that during the past few years the relationship between SAU 50 and SAU 52, Portsmouth, has become extremely solid and very cooperative. With over 25% of the students in Portsmouth High School coming from the four SAU 50 towns, it is important that we maintain effective communication and a strong relationship with the Portsmouth School System, and I feel that has been achieved. Cooperation is evident at every level and I have no doubt that this will continue and strengthen.

Let me reflect for a moment on what I see as future needs and directions which this SAU might pursue. Clearly, the area of technology must continue to be in the forefront of our efforts. The schools in SAU 50 are well equipped, but the equipment can not be allowed to become outdated and a regular fiscal

commitment must continue to be made in this area.

Space needs in at least three of the four towns will be a topic on the minds of many as we proceed into the mid 1990s and beyond. The slow growth in the towns may, with the economy improving, escalate which will put pressure on the physical facilities in each community. Already, both Greenland and Rye are utilizing portable classrooms and these, although suitable for temporary solutions are not, in my judgement, a long-term solution to the problem. As the towns grow in population, another study committee charged with researching the possibility of a cooperative middle/high school should be kept in mind. SAU 50 towns coupled, with one other community, could form a very effective and appropriate middle/high school. Much of the research done in 1988 can be updated and this study could be undertaken with a modest amount of effort.

In closing, I want to acknowledge the work of our staff in the SAU 50 Office. The effectiveness of a chief administrator in any field is enhanced or diminished by the work of his or her staff. The staff has been enormously effective in supporting me and in working for you. Without their efforts, whatever success I have had could not have been possible. I extend sincere gratitude also to the principals, to the teachers, to all of the support people in the schools, and of course, to the school board members who have truly been enormous in their support of our children and our schools.

I depart looking forward to a more relaxed lifestyle, but also with some sadness in separating from something that I have put

much effort into these fifteen years. I leave with pride and with satisfaction knowing that the education of your children is in very good hands.

I wish the SAU 50 family and the citizens of Greenland, New Castle, Newington, and Rye, the very best in the future.

PRINCIPAL'S REPORT

Peter D. Smith

It is with great pleasure that I submit my first annual report as principal of the Greenland Central School. I have enjoyed becoming acquainted with the students, staff, parents, and other community members and I am appreciative of the warm welcome that I have received.

We experienced no changes in our teaching staff entering the current school year and I have observed in the faculty a consistent commitment to sound educational practice and concern for each individual student. Despite the existing space limitations, the 303 Greenland students also enjoy a safe and clean school environment.

Our school continues to be accredited by the New England Association of Schools and Colleges having received in January approval of our five year report.

In the ongoing effort to review, define and improve curriculum and instruction, we strive to grow through exposure to new ideas and practices, while holding fast to proven methods and resources.

Mathematics was the focus of committee review during the 1992-93. New instructional materials (text, etc.) were adopted and put into use this year. Our approach and emphasis in math will be influenced by the newly revised national math standards and our established curriculum objectives and outcomes.

An examination of our spelling program is underway this year. The efforts of this committee will yield a recommendation to the full faculty and school board for action in the 1994-95 school year.

A continued emphasis on integration of curriculum or the combining of skills, concepts and content from different subjects has produced many new and meaningful cross-curricular units. It is also exciting to see the rewards of our comprehensive K to 8 computer education program as students, primarily in the upper grades, apply a variety of computer skills in all areas of the academic program.

A number of new initiatives are underway this year, not the least of which is the SAU-wide **"Year of Respect"** theme. This project funded through the Drug Free Schools Grant has incorporated professional presentations and school based activities focusing on the issues of self respect, respect for others, healthy choices, and informed decision making.

Kindergarten students who entered this fall experienced a new and comprehensive educational/developmental screening. The teacher and specialists on the team gathered valuable data used for planning instruction and measuring growth.

A committee has been formed and is meeting monthly to plan, design, and seek resources to improve the safety and quality of our playground. The committee is considering both school and community needs.

A school based "Resource Team" made up of teachers, specialists, and myself was also established this fall. The team provides a forum and support for teachers with student based instructional concerns. Issues are discussed and the team generates suggestions and strategies.

There continues to be a great deal of support and interaction between our school and the community at large. The following examples represent some of the wonderful opportunities afforded our students through coordination with local groups: DARE (Greenland Police), Cemetery Preservation (Historical Society), Senior Friends (Edgewood Centre), Fire Prevention Education (Greenland Fire Department), Bike Safety (Junior Women's Club), organized sports (Recreation Department), and many more.

One of our most valuable resources over the past year has been our highly invested and hard working parents and the Greenland Parent Organization. The Greenland parents have a significant and positive impact on the quality of our school.

I would be remiss if I did not take this opportunity to acknowledge Peggy Pinsonneault who retired after twenty-two years of service and dedication as the Greenland Central School secretary. We wish her well.

I am pleased to be a part of the Greenland Central School and I wish to thank the following individuals for their valuable contributions in making ours a quality school; the entire staff and student body, school board members - Margaret Felton, Jane Gouzoules, and John Wolfe, Superintendent Dan Durgin and his staff, parents and the residents of Greenland.

GUIDANCE COUNSELOR REPORT

Melanie Lovering

The guidance counselor at Greenland Central School continues to provide a variety of services for the school and community, such as individual counseling and consultation with teachers and parents. In keeping with the state's advocacy for the use of a preventive guidance model, a health/guidance curriculum is taught by the guidance counselor at all grade levels. Upon request from parents, support group counseling is provided for students whose parents are going through a separation or divorce. In addition to counseling, the guidance counselor also serves as chairperson of the Special Services Team and case manager for all the special needs students.

This year a new method for assessing the strengths and weaknesses of our incoming kindergartners was developed. On the first couple of days of school, small groups of students met in their classroom to participate in the normal, everyday tasks of school. The kindergarten teacher and various specialists observed the students to assess their skill development. While the kindergartners were meeting in their classroom, the guidance

counselor met with their parents in the library to provide information related to schedules, details of the school day, and to answer questions. It was felt by all that seeing the kindergartners in their natural setting was a much better assessment of their current individual needs.

Committee work this year has included the SAU #50 Assessment Committee. The committee is investigating alternative methods of assessment in addition to the traditional standardized achievement tests. Portfolio usage and testing for the acquisition of thinking skills are some of the issues that the committee is investigating. I have also been involved with the Project Safeguard Committee. This committee is making arrangements to bring together Greenland and Rye parents, along with their seventh and eighth grade children for a day of workshops on improving communication in April. The SAU #50 Success By Six Committee has continued to provide parents of preschoolers with newsletters, calendars of events, a resource guide, and parenting workshops. If you would like any further information related to any of these committees, please feel free to contact me.

SCHOOL NURSE REPORT

Maryann Misiaszek, R.N.

The first half of the school year had the health office seeing a steady flow of students with chicken pox, strep throat, stomach viruses, and flu like symptoms. Needless to say, our absentee list has been longer than usual.

The NH Public Health Immunization Survey was completed and sent in by the November 15 deadline. At this time, I also reviewed the students' health records and updated when necessary.

Vision and hearing screening is now underway and should be completed by the end of February. Heights, weights, and blood pressures have been done on all students and recorded in their health records. Scoliosis screening will be done in April and May on students in grades 5 to 8.

Through the courtesy of Atlantic Orthopedic Associates, a Sports Screening Clinic was held here last April for any junior high student interested in sports participation. Students had their medical history reviewed and a health evaluation was done. Dr. Albright and Dr. Barton were warmly received by all. About 45 students were screened. Our purpose in doing this is to find any medical problems that might interfere with sports participation. I must stress however, that this screening should not replace routine physical exams from your own family physician. This Sports Screening Clinic will be held again in April and hopefully will become an annual event.

I am available during school hours for any questions or concerns you may have. Please feel free to call. ***"Healthy children learn better!"***

REPORT OF PORTSMOUTH
HIGH SCHOOL PRINCIPAL
David Matthews

Portsmouth High School is presently in the third year of the Strategic Planning Process and we are beginning to implement a number of the recommendations.

An Advisor/Advisee period has been initiated which provides the opportunity for each professional staff member to meet daily with a group of approximately ten students. The focus of this program is on academic guidance and it ensures that each student will be known well by at least one staff member.

The Parents And Teachers Together (PATT) group is also off to an excellent beginning. Programs have been held monthly which have involved guest speakers and discussions of school issues. Communication within the entire school community has been greatly enhanced due to the formation of this new group.

The negotiated teacher contract has resulted in an eight hour on-site day for all professional staff. This has provided a number of opportunities for interdepartmental meetings for the purpose of coordinating the curriculum among all disciplines.

A number of staff have been working on alternative assessment techniques which will allow students to actually demonstrate what they have learned. This spring we plan to assess student writing at grade 10. This will involve the entire staff in training on what to look for and how to assess student progress in this area.

On a different topic, a number of people have voiced concern that advanced programs may face elimination. Let me assure you, that is not the case. We continue to offer honors programs in English, American studies, biology, algebra 2, and pre-calculus. Advanced placement (college level) courses are offered at the 12th grade level in literature, European history, computer science, calculus, and physics. In fact, next year we plan to expand our advanced courses by offering honors English at the 9th grade level.

Last spring we received the official report of our evaluation by the New England Association of Schools and Colleges. I am pleased to state that we have been fully accredited and received numerous commendations. Copies of the report are available at each of the schools and at the superintendent's office. Violence in our society is of major concern to all of us. Schools, unfortunately, are not immune to what is around us. At Portsmouth High school, we are taking a pro-active stance and initiating programs before anything happens so that our school will remain a place of safety. We held a Violence Prevention Week in November and had a number of speakers and programs on this topic. We have also initiated a Peer Mediation Program to train students in mediating disputes before they become physical. Students can't learn if they don't feel safe, so we must continue our efforts in this area.

Finally, I encourage you to visit Portsmouth High School. We would love to provide you a tour and answer your questions. Also, arrangements can be made for your pre-high school age youngsters to spend a day, or part of a day, visiting classes. We are just a phone call away!

GREENLAND CENTRAL SCHOOL

STATISTICS FOR TEN YEARS ENDING - JUNE 30, 1993

SCHOOL YEAR	WKS. IN YEAR	MALE	FEMALE	TOTAL PUPILS	AVERAGE MEMBERSHIP	AVERAGE ABSENCES	AVERAGE ATTENDANCE	PERCENT OF ATTENDANCE
1983-84	38	118	119	237	239.8	9.1	230.8	96.2
1984-85	38	128	138	266	242.7	10.0	232.7	96.0
1985-86	38	116	114	230	214.2	8.2	206.0	96.0
1986-87	38	129	127	256	230.4	8.8	221.6	96.0
1987-88	38	125	142	267	243.3	10.0	233.3	96.0
1988-89	38	120	139	259	245.3	10.5	234.8	96.0
1989-90	38	130	131	261	252.1	9.3	242.8	96.0
1990-91	38	139	165	304	266.2	11.8	254.7	97.0
1991-92	38	150	161	311	281.2	11.1	270.1	96.0
1992-93	38	146	161	307	285.0	10.8	274.2	96.0

GREENLAND STUDENT ENROLLEMENTS AS OF SEPTEMBER, 1993

SCHOOL	GRADE												TOTAL
	K	1	2	3	4	5	6	7	8	9	10	11	12
Greenland Central.....	28	33	42	42	38	32	23	30	32	30	25	26	16
Portsmouth High School.....													...300
Public Schools Out-of District.....	1		1										...97
Private Kindergarten.....	2												...2
Cornerstone School.....	3	1	1	2			1						...8
Portsmouth Christian Academy.....		1											...1
St. Patrick's.....		1							1				...2
Saint Mary's.....		1			1								...2
Sacred Heart.....				1	2			1	3				...8
Fessenden School.....													...1
Saint Thomas Aquinas.....					1					1	2		...4
Governor Dummer Academy.....										1			...1
Berwick Academy.....										1		3	...4
Phillips Exeter Academy.....											1		...2
										1993 TOTAL	TOTAL		434
										(1992 TOTAL	TOTAL		437)

**GREENLAND SCHOOL PERFECT ATTENDANCE
FOR SCHOOL YEAR 1992-1993**

Brian Brousseau	Jana Kersey
Jennifer Cardinal	Alison Krause
Jessica Cardinal	Robert Moore
Elizabeth Carlin	Denice Perriccio
Heidi Carlin	Cory Schultz
Robert Durkee	John Seavey II
Michael Fulton	Michael Sullivan
Brett Graham	Mark Tomlinson
Kathleen Hussey	David Thompson

**GREENLAND CENTRAL SCHOOL
Teachers and Staff - 1993-94**

Peter D. Smith, Principal

	<u>Grade</u>
Nancy Hepburn	K
Nancy Emerson	1
Janice Hutchins	1
Catherine Hennessy	2
Barbara Prien	2
Bette Hirtle	3
Arline Seavey	3
John Battye	4
Lynn Deremer	4
Steven Norton	5
Sheila Pratt	5
Daniel Chandler	6
Sherrill Fawcett	6
John Moreau	7
Judy Norton	7
Richard Bzdafka	8
Florence Hudson	8

Kathleen Hanson, Art
 Linda Mahler, Speech
 Kathryn Carson, LD Resource Teacher
 Kimberlee Scarponi, LD Resource Teacher

Marcia Leach, Classroom Music Teacher
Susan Moniz, Instrumental Music Teacher
Marcia Rowe, Occupational Therapist
Melanie Lovering, Guidance Counselor/
Asst. Principal,
Chairperson of Special Ed. Team
Maryann Misiaszek, Nurse
Joyce Larsen, Librarian
Denise Lessard, Secretary

Aides

Christine Blake, Classroom Aide
Margaret Brooks, Chapter I
Vicki Canner, Kindergarten Aide
Susan Hett, Chapter I
Margaret Karnacewicz, Algebra Aide
Nancy Marshall, Special Education Aide

Cafeteria

Paula Hill, Food Service Director
Peggy Bellemore, Server
Ruth Carder, Monitor
Marian Connelly, Cook
Carol Sanderson, Cook

Custodians

Warren Ducharme, Head Custodian
Dean Pentilla, Night Custodian
Bryan Wall, Night Custodian

I. R. Lebel

CERTIFIED PUBLIC ACCOUNTANT

54 COURT STREET - PORTSMOUTH, NEW HAMPSHIRE 03801
TEL. (603) 436-8110

INDEPENDENT AUDITOR'S REPORT

Greenland School Board
Greenland School District
Greenland, NH 03840

I have audited the accompanying general purpose financial statements of the Greenland, New Hampshire, School District as of and for the year ended June 30, 1993, as listed in the table of contents. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the additional standards and requirements for financial and compliance audits as set forth in Standards for Audit of Governmental Organizations, Programs, Activities and Functions. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In accordance with the practices followed by other municipal entities in the State (Note I--Accounting Policies), the combined financial statements referred to above do not include financial statements of the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the omission of the financial statements described above resulting in an incomplete presentation, the combined financial statements referred to above present fairly the financial position of the Greenland, New Hampshire, School District at June 30, 1993, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying supplemental combining financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Greenland, New Hampshire, School District. The information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

A handwritten signature in dark ink, appearing to be "R. L. L.", with a stylized flourish extending to the right.

September 17, 1993

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1993

Governmental Fund Types		Fiduciary Fund		Account Group		Total (Memorandum Only)
General	Special Revenue	Fund Type Trust	General Long-Term Debt			
<u>ASSETS</u>						
<u>Current Assets</u>						
Cash	\$138,598	\$	\$13,122	\$		\$151,720
Interfund receivables	4,336					4,336
Intergovernmental receivables	1,210	1,848				3,058
Inventories		236				236
Amount to be provided for employee compensated absences				269,890		269,890
TOTAL ASSETS	<u>\$144,144</u>	<u>\$2,084</u>	<u>\$13,122</u>	<u>\$269,890</u>		<u>\$429,240</u>
<u>LIABILITIES AND FUND EQUITY</u>						
<u>Current Liabilities</u>						
Interfund payables	\$	\$ 671	\$ 3,665	\$		\$ 4,336
Intergovernmental payables	4,194					4,194
Other payables	8,017	1,177				9,194
Employee compensated absences				269,890		269,890
Total Liabilities	<u>12,211</u>	<u>1,848</u>	<u>3,665</u>	<u>269,890</u>		<u>287,614</u>
<u>Fund Equity</u>						
Reserved for inventories		236				236
Unreserved fund balance	131,933		9,457			131,933
Reserved fund balance						9,457
Total Fund Equity	<u>131,933</u>	<u>236</u>	<u>9,457</u>	<u>-0-</u>		<u>141,626</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$144,144</u>	<u>\$2,084</u>	<u>\$13,122</u>	<u>\$269,890</u>		<u>\$429,240</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1993

	<u>Governmental Fund Types</u>		<u>Total</u>
	<u>General Fund</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<u>REVENUE</u>			
<u>Local Sources</u>			
District tax appropriation	\$2,517,111	\$	\$2,517,111
Tuition	8,539		8,539
Intergovernmental revenues	21,051	14,043	35,094
Earnings on investments	2,887		2,887
Food service		30,651	30,651
Other revenue	5,566	1,500	7,066
TOTAL REVENUE	<u>2,555,154</u>	<u>46,194</u>	<u>2,601,348</u>
<u>EXPENDITURES</u>			
Instruction	1,792,519	2,601	1,795,120
Supporting Services			
Pupils, health, and other	100,993		100,993
Instructional	34,896	2,581	37,477
General and school administration	202,048		202,048
Business	238,051		238,051
Food service		53,504	53,504
Community services	240		240
Facilities acquisition and construction	65,884		65,884
TOTAL EXPENDITURES	<u>2,434,631</u>	<u>58,686</u>	<u>2,493,317</u>
Excess of Revenues Over (Under)			
Expenditures	<u>120,523</u>	<u>(12,492)</u>	<u>108,031</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In		12,410	12,410
Operating Transfers Out	<u>(12,410)</u>	<u></u>	<u>(12,410)</u>
Excess of Revenues and Other Financing			
Sources Over (Under) Expenditures			
and Other Uses	108,113	(82)	108,031
FUND BALANCE - July 1, 1992	<u>23,820</u>	<u>82</u>	<u>23,902</u>
FUND BALANCE - June 30, 1993	<u>\$ 131,933</u>	<u>\$ -0-</u>	<u>\$ 131,933</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1993

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE									
District tax appropriation	\$2,517,111	\$2,517,111	\$ ---	\$	\$	\$	\$2,517,111	\$2,517,111	\$ ---
Tuition		8,539	8,539					8,539	8,539
Intergovernmental revenues	20,638	21,051	413	14,000	14,043	43	34,638	35,094	456
Interest	4,500	2,887	(1,613)				4,500	2,887	(1,613)
Food and milk sales				30,000	30,651	651	30,000	30,651	651
Other revenue	50	5,566	5,516	2,750	1,500	(1,250)	2,800	7,066	4,266
TOTAL REVENUE	2,562,299	2,555,154	12,855	46,750	46,194	(556)	2,589,049	2,601,348	12,299
EXPENDITURES									
Instruction	1,915,923	1,792,519	123,404		2,601	(2,601)	1,915,923	1,795,120	120,803
Supporting services									
Supplies, health, & other	97,004	100,993	(3,989)				97,004	100,993	(3,989)
Instructional	32,991	34,896	(1,905)	7,750	2,581	5,169	40,741	37,477	3,264
General and school administration	193,067	202,048	(8,981)				193,067	202,048	(8,981)
Business	229,098	236,051	(8,953)				229,098	236,051	(8,953)
Food service	400	240	160	59,636	53,504	6,132	59,636	53,504	6,132
Community services							400	240	160
Facilities acquisition and construction	77,000	65,884	11,116				77,000	65,884	11,116
TOTAL EXPENDITURES	2,565,483	2,434,631	110,852	67,386	58,686	8,700	2,612,869	2,493,317	119,552
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,184)	120,523	123,707	(20,636)	(12,492)	8,144	(23,820)	108,031	131,851
OTHER FINANCING SOURCES (USES)									
Operating Transfers In									
Operating Transfers Out	(20,636)	(12,410)	8,226				(20,636)	(12,410)	8,226
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(23,820)	108,113	131,933	-0-	(82)	(82)	(23,820)	108,031	131,851
FUND BALANCE - July 1, 1992	23,820	23,820	---	82	82	-0-	23,902	23,902	---
FUND BALANCE - June 30, 1993	-0-	\$ 131,933	\$ 131,933	\$ 82	\$ -0-	\$ (82)	\$ 82	\$ 131,933	\$ 131,851

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 1993

	<u>State Block Grants</u>	<u>School Lunch Programs</u>	<u>Totals</u>
<u>ASSETS</u>			
Due from other governments	\$	\$1,848	\$1,848
Inventories	<u> </u>	236	<u>236</u>
TOTAL ASSETS	<u>\$ -0-</u>	<u>\$2,084</u>	<u>\$2,084</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities</u>			
Accounts payable	\$	\$1,177	\$1,177
Due to other funds		671	671
Intergovernmental payables			
Accrued payroll taxes	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>-0-</u>	<u>1,848</u>	<u>1,848</u>
<u>Fund Balance</u>			
Reserved for inventories		236	236
Unreserved	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Fund Balance	<u>-0-</u>	<u>236</u>	<u>236</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -0-</u>	<u>\$2,084</u>	<u>\$2,084</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1993

	School Lunch Program	Block Grants	Totals
<u>REVENUES</u>			
Intergovernmental	\$10,713	\$ 3,330	\$14,043
Food and milk sales	30,651		30,651
Other Revenues		1,500	1,500
TOTAL REVENUES	<u>41,364</u>	<u>4,830</u>	<u>46,194</u>
<u>EXPENDITURES</u>			
Food Service	53,504		53,504
Instruction		2,601	2,601
Instructional Support		2,581	2,581
TOTAL EXPENDITURES	<u>53,504</u>	<u>5,182</u>	<u>58,686</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(12,140)</u>	<u>(352)</u>	<u>(12,492)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfer in	<u>12,058</u>	<u>352</u>	<u>12,410</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(82)	-0-	(82)
FUND BALANCE - July 1, 1991	<u>82</u>	<u>-0-</u>	<u>82</u>
FUND BALANCE - June 30, 1992	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

SALARY SHARE

The figures below show the proportionate share of the superintendent's and business administrator's salary paid by each school district in School Administrative Unit Number Fifty for the 1993/94 school year.

SUPERINTENDENT'S

Greenland	\$17,301.68
New Castle	6,349.55
Newington	10,784.15
Rye	32,755.62
	<hr/>
	\$67,191.00

BUSINESS ADMINISTRATOR'S

Greenland	\$12,933.46
New Castle	4,746.45
Newington	8,061.43
Rye	24,485.66
	<hr/>
	\$50,227.00

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